

Commodity Area: Supply
Functional Area: Property Management
Analyzed By: (b)(6)

Total Discrepancies: Fifteen

1. Are all authorized allowances accurately reflected on the unit's MAL, to include approved Type II Allowances, Special Allowances, Command Adjustment Allowances, and Training Allowances (T/A) for MARFORRES? (MCO 4400.201, Volume 3, Chapter 2, Paragraphs 0205 and Paragraph 0207; CMC Message 071902Z MAR 18). LOE: Property Accountability

No

There were multiple inconsistencies noted with the unit's Type I, Type II, and Training Allowances. The Supply Officer and Supply Chief failed to provide documentation to support identification of the Type I variances, or to initiate a request for corrective action/guidance (e.g., annotated MAL, LSCO trouble ticket, MSC e-mail, etc.). Also, they failed to conduct a Type II review and obtain approval from higher headquarters. The circumstances surrounding the Supply Officer/Chief's failure was that they did not establish local supply procedures for allowance management. When asked why, the Supply Chief stated that he was unaware of the monthly requirement to reconcile and validate the unit's TO&E, ensuring that allowances were accurate and properly recorded in the APSR. He also stated that part of the reason why the section lacked allowance management procedures was because of other competing priorities, lack of resources (i.e., supply personnel), and mainly focusing on addressing Training Allowance issues. Training and Desktop/Turnover Folders were also examined in order to further support the Supply Officer/Chiefs failure. There was no evidence that sustainment training was ever conducted or documented. The Desktop/Turnovers on file had outdated references, missing information on management controls and functioning of the section, and did not include ways of accomplishing routine or infrequent tasks.

78 of 443 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

1 record(s): Command adjustment documentation missing.

	CRANE		RPT	TFSMS-Alw	SplAlw	OH
TAMCN Nomenclature	RRGE	SAC	STA	MAL-Alw	CmdAdj	DUE
A00907G	False		M	4	0	3
RECEIVE SUITE	True	3	IS	4	-5	0

7 record(s): Needs TFSMS DP allowance reduced.

	CRANE		RPT	TFSMS-Alw	SplAlw	OH
TAMCN Nomenclature	RRGE	SAC	STA	MAL-Alw	CmdAdj	DUE
A04627G	False		N	18	0	0
TARGET DESIGNATOR S	False	3	DP	18	0	0

A80857G	False		N	29	0	0
ENCRYPTION-DECRYPTI	False	3	DP	29	-29	0
A80947G	False		N	1	0	0
SPEC TEST SET ST 34	False	3	DP	1	-1	0
C31152F	False		N	1158	0	0
CASE, SMALL ARMS AMM	False	1	DP	1158	0	0
C49002E	False		N	1	0	0
TRESTLE, HOIST, PORTA	False	1	DP	1	0	0
C49602T	False		N	2	0	0
GRINDING MACHINE, UT	False	1	DP	2	0	0
E11457G	False		N	2	0	0
RADAR CHRONOGRAPH S	False	3	DP	2	0	2

3 record(s): MAL Allowance with NO TFSMS Allowance.

	CRANE		RPT	TFSMS-Alw	SplAlw	OH
TAMCN Nomenclature	RRGE	SAC	STA	MAL-Alw	CmdAdj	DUE
A25057G	False				0	0
B20047B	False				0	0
E11592B	False				0	0

67 record(s): Type II review not conducted.

	CRANE		RPT	TFSMS-Alw	SplAlw	OH
TAMCN Nomenclature	RRGE	SAC	STA	MAL-Alw	CmdAdj	DUE
H00032E	False		N	140	0	0
TELEPHONE SET	False	1	IS	140	0	0
H00047G	False		N	18	0	18
INVERTER, POWER, STAT	False	1	IS	18	6	0
H00052G	False		N	1		
DFX-M1 DISK DUPLICATOR	False	1	PL			
H00162G	False		N	13	0	11
ADAPTER, POWER SUPPL	False	1	IS	13	0	0
H00237G	False		N	4	0	4
POWER SUPPLY	False	1	IS	4	0	0
H20472G	False		N	0	0	67
ANTENNA ELEVATOR GR	False	1	IS	0	0	0
H20782B	False		N	0	0	15
CABLE ASSEMBLY, SPEC	False	1	IS	0	0	0
H20792B	False		N	0	0	22
CABLE ASSEMBLY, SPEC	False	1	IS	0	0	0
H20812B	False		N	0	0	5

CABLE ASSEMBLY AND	False	1	IS	0	0	0
H20832B	False		N	0	0	17
CABLE ASSEMBLY AND	False	1	IS	0	0	0
H20847B	False				0	32
H20862B	False		N	0	0	26
CABLE ASSEMBLY AND	False	1	IS	0	0	0
H20872B	False		N	0	0	26
CABLE ASSEMBLY, TELE	False	1	IS	0	0	0
H22072B	False		N	0	0	34
DISTRIBUTION BOX	False	1	IS	0	0	0
H22092B	False		N	0	0	2
DISTRIBUTION BOX	False	1	IS	0	0	0
H23652E	False				0	1
RADIAC SET	False	3		0	0	0
H23792B	False		N	0	0	8
RADIO SET CONTROL G	False	1	IS	0	0	0
H23852B	False		N	0	0	25
REELING MACHINE, CAB	False	1	IS	0	0	0
H24422E	False		N	0	0	8
TELEPHONE SET	False	1	IS	0	0	0
H24432E	False		N	0	0	30
TELEPHONE SET	False	1	IS	0	0	0
H34582B	False		N	0	0	99
CABLE ASSEMBLY AND	False	1	IS	0	0	0
H34592B	False		N	0	0	63
CABLE ASSEMBLY AND	False	1	IS	0	0	0
H60022B	False		N	12	0	15
CHARGER, BATTERY	False	1	IS	12	0	0
H70012G	False				0	2
H70032G	False		N	4	0	3
OHMMETER	False	1	IS	4	0	3
H70102G	False				0	4
H70152E	False		N	0	0	1
TEST SET, ELECTRICAL	False	1	IS	0	0	0
H70252E	False				0	4
MULTIMETER	False	1		0	0	0
H70302B	False		N	0	0	47

MULTIMETER	False	1	IS	0	0	0
H72182E	False		N	0	0	1
DUMMY LOAD,ELECTRIC	False	1	IS	0	0	0
H72552B	False		N	0	0	1
GROUNDING KIT	False	1	IS	0	0	0
H77052G	False				0	11
POWER SUPPLY	False	1		0	5	0
H77062G	False		N	17	0	34
ADAPTER,POWER SUPPL	False	1	IS	17	0	0
H77102G	False				0	6
POWER SUPPLY	False	1		0	0	0
H77152G	False		N	18	0	38
MULTI RADIO POWER A	False	1	IS	18	0	0
H77202B	False		N	0	0	5
CHARGER, BATTERY, UNIVERSAL, P	False	1	DP	0	0	0
H78002B	False				0	1
CABLE KIT,RADIO FRE	False	1		0	0	0
H79142B	False		N	0	0	34
MULTI-TOOL,FOLDING,	False	1	IS	0	0	0
H79402E	False		N	0	0	1
MAINTENANCE KIT,ELE	False	1	IS	0	0	0
K00012B	False		N	12	0	12
CHARGER,BATTERY	False	1	IS	12	0	0
K00022B	False		N	16	0	17
ANALYZER-CHARGER,BA	False	1	IS	16	0	0
K00032B	False				0	3
CHARGER,BATTERY	False	2		0	0	0
K00082E	False				0	10
SCALE,WEIGHING	False	1		0	0	0
K00252B	False		N	4	0	3
CHARGER,BATTERY	False	1	IS	4	0	0
K00272B	False		N	6	0	6
CHARGER,BATTERY	False	1	IS	6	0	0
K00282B	False		N	5	0	5
CHARGER,BATTERY	False	1	IS	5	0	0
K00382B	False		N	5	0	8
CHARGER,BATTERY	False	1	IS	5	0	0
K40162F	False				0	55

BELT,MILITARY POLIC	False	1		0	0	0
K40382E	False				0	4
BINOCULAR SYSTEM, 7X50	False	1		0	0	0
K41282E	False		N	0	0	187
CAN,MILITARY	False	1	IS	0	0	0
K41472E	False				0	53
CARRIER,SWORD SCABB	False	1		0	0	0
K41722E	False				0	1
KIT, CHAPLAIN, CATHOLIC, CMBT	False	1		0	0	0
K41742E	False				0	1
KIT, CHAPLAIN, PROTESTANT, CMB	False	1		0	0	0
K42222E	False		N	0	0	36
COMPASS,MAGNETIC,UN	False	1	IS	0	0	0
K42362E	False		N	0	0	465
COT,FOLDING	False	1	IS	0	0	0
K42502E	False				0	203
CAN,MILITARY	False	1		0	0	0
K43752F	False				0	5
GLOVES,MEN'S AND WO	False	1		0	0	0
K48072T	False				0	1
SEALER,STEEL STRAPP	False	1		0	0	0
K49572E	False		N	0	0	43
SWORD AND SCABBARD	False	1	IS	0	0	0
K49802E	False				0	9
TAPE,PRESSURE SENSI	False	1		0	0	0
K49922E	False				0	4
TIE DOWN,CARGO,AIRC	False	1		0	0	0
K50132E	False				0	2
HAND TRUCK,STRAPPIN	False	1		0	0	0
K79002B	False		N	26	0	9
TOOL KIT,VEHICULAR,	False	1	IS	26	-19	0
K79012B	False		N	56	0	6
CABINET,TOOL,MOBILE	False	1	IS	56	0	2
K79022B	False		N	2	0	2
TOOL KIT,REFRIGERAT	False	1	IS	2	0	0
M50302E	False		N	0	0	4
TOWBAR,MOTOR VEHICL	False	1	IS	0	0	0
N60202E	False		N	0	0	3

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2. Are allowance and serially managed items accurately recorded and updated in the Accountable Property System of Record (APSR)? (MCO 4400.201, Volume 3, Chapter 1, Paragraph 010502, Chapter 2, Paragraphs 0206, 0210, and 0218; MCO 4400.201, Volume 1, Chapter 2, Paragraphs 0205, 0208 and Chapter 4, Paragraphs 0401 & 0403; UM 4000-125, Part 3, Chapter 1, Paragraph 3).

LOE: Property Accountability

No

The RO for Y14004 (Communications Company) lacked attention to detail and failed to validate the equipment data plate NIIN when conducting his CMR inventory.

During this analysis, a complete Wall-To-Wall inventory of all MARES/Crane assets was conducted. This inventory encompassed 94 different TAMCNs accounted for under 105 different NIINs representing a total of 1557 individual assets.

The following is a summary of the inventory results:

On Hand: 1536

Accounted For: 16

Missing/Lost: 0

Found: 0

Mis-Identified NIIN: 5

Mis-Identified SerNbr: 0

Asset on Incorrect CMR: 0

Responsible Party Errors: 0

Data Plate Errors: 0

Total Chargeable Errors: 5

Mis-Identified NIIN Assets

SUC	TAMCN	NIIN	Serial#	NOMENCLATURE
Y14004	C44332E	013540797	USMU0037317	Box, Shipping (QuadCon)
		Comments: Correct NIIN: 014747089		
Y14004	C44332E	013540797	USMU0038437	Box, Shipping (QuadCon)
		Comments: Correct NIIN: 014747089		
Y14004	C44332E	013540797	USMU0039979	Box, Shipping (QuadCon)
		Comments: Correct NIIN: 014747089		
Y14004	C44332E	013540797	USMU0040012	Box, Shipping (QuadCon)
		Comments: Correct NIIN: 014747089		
Y14004	C44332E	013540797	USMU0090991	Box, Shipping (QuadCon)
		Comments: Correct NIIN: 014747089		

3. Is the unit managing on hand balances in perpetual inventory?

(MCO 4400.201, Volume 4, Chapter 3, Paragraph 0309; UM 4000-125, Part 3, Chapter 1, Paragraph 4.f(1)c and Chapter 3, Paragraph 3.a).

LOE: Property Accountability

No

The Supply Officer and Supply Chief failed to complete their daily tasks in reviewing on-hand items in the perpetual inventory. They did not ensure that materiel found was being aggressively worked with the goal in mind of having no assets in 01A, 01F, and stages. They did not work with the property book

clerks to ensure timely processing of Military Equipment (ME), or work with the requisition clerk for processing of consumables. It was very evident throughout the analysis that the supply personnel within the section did not understand their roles and responsibilities. There were no local SOPs established, outdated Desktops/Turnovers on file, no sustainment training conducted, and on formal counseling's given on their billet. All of these factors point to the reason why the section is failing in their duties. There still remains unaccounted for items within the perpetual inventory that date back to 2016 and the unit has yet to take any corrective action. To further elaborate on the Supply Officer/Chief's failures and their mismanagement of the perpetual inventory, there was more evidence collected beyond what was sampled. What was found was that on 6 Feb 2019, the Supply Officer submitted a Loss Shipment letter to the AO for 2,251 items in the 01A, valued at \$235,666.87. Among these items were SECREPS and TAMCN controlled items, such as (1) Receiver Transmitter, and (54) A9100 Computer System, Digital. Although the AO is authorized to make these adjustments, the Supply Officer/Chief failed to conduct proper causative research or complete the required tracer action steps for loss shipments.

64 of 64 records(s) that were reviewed did not have the required corrective action initiated within 48-hours.

The following listing represents those record(s) that failed the review process IAW current directives.

TXN	TAMCN	Nomenclature	UP	Qty	DateRcvd	Days
01A		CHARGER, BATTERY	\$776.58	3	19-May-2018	391
01A	H23852B	REEL, CABLE	\$2,728.64	7	19-Jul-2018	330
01A		TENT	\$15,459.28	1	26-Oct-2018	231
01A		AMPLIFIER-FREQUENCY	\$2,146.00	1	08-Nov-2018	218
01A	H00212G	ANTENNA	\$6,088.36	3	21-Nov-2018	205
01A	A80887G	ENCRYPTION-DECRYPTI	\$10,950.00	4	07-Jan-2019	158
01A		ARMOR, TRANSPARENT, V	\$1,578.19	1	14-Apr-2019	61
01A		ARMOR, TRANSPARENT, V	\$1,578.19	1	14-Apr-2019	61
01A		WHEEL, ABRASIVE	\$2.45	1	14-Apr-2019	61
01A		VALVE, FLOW CONTROL	\$34.46	1	14-Apr-2019	61
01A		CHARGER, BATTERY	\$776.58	3	17-Apr-2019	58
01A		REMOVER, BEARING AND	\$246.33	1	18-Apr-2019	57
01A	K50602T	WRENCH, IMPACT, PNEUM	\$187.70	1	18-Apr-2019	57
01A	A70597G	OHMMETER	\$2,768.00	1	30-Apr-2019	45
01A		CABLE, TELEPHONE	\$619.00	4	20-May-2019	25
01A		CHARGER, BATTERY	\$776.58	3	21-May-2019	24
01A		STRAP, TIE-DOWN	\$1.78	1	22-May-2019	23
01A		SOCKET, SOCKET WRENC	\$39.13	1	22-May-2019	23
01A		GRINDER, ELECTRIC, PO	\$213.96	1	22-May-2019	23
01A		CASE, TOOL AND ACCES	\$32.96	1	22-May-2019	23
01A		FUSE, CARTRIDGE	\$7.22	1	23-May-2019	22
01A		FUSE, CARTRIDGE	\$7.22	1	23-May-2019	22
01A		MOTOR, ALTERNATING C	\$1,094.01	1	31-May-2019	14
01A		CABLE, TELEPHONE	\$619.00	4	31-May-2019	14
01A		CHARGER, BATTERY	\$776.58	3	31-May-2019	14
01A		DRAWERS, COLD WEATHE	\$10.15	6	31-May-2019	14

TXN	TAMCN	Nomenclature	UP	Qty	DateRcvd	Days
01A	A80887G	ENCRYPTION-DECRYPTI	\$10,950.00	4	31-May-2019	14
01A	A80887G	ENCRYPTION-DECRYPTI	\$10,950.00	4	31-May-2019	14
01A	A80887G	ENCRYPTION-DECRYPTI	\$10,950.00	4	31-May-2019	14

01A	A80887G	ENCRYPTION-DECRYPTI	\$10,950.00	4	31-May-2019	14
01A	A80887G	ENCRYPTION-DECRYPTI	\$10,950.00	4	31-May-2019	14
01A	A80887G	ENCRYPTION-DECRYPTI	\$10,950.00	3	31-May-2019	14
01A	A80887G	ENCRYPTION-DECRYPTI	\$10,950.00	1	31-May-2019	14
01F	E11457G	RADAR CHRONOGRAPH S	\$25,000.00	1	05-Apr-2019	70
01F	E11457G	RADAR CHRONOGRAPH S	\$25,000.00	1	05-Apr-2019	70
01F	E11457G	RADAR CHRONOGRAPH S	\$25,000.00	1	05-Apr-2019	70
01F	E11457G	RADAR CHRONOGRAPH S	\$25,000.00	1	05-Apr-2019	70
01F	E11457G	RADAR CHRONOGRAPH S	\$25,000.00	1	05-Apr-2019	70
01F	E11457G	RADAR CHRONOGRAPH S	\$25,000.00	1	05-Apr-2019	70
01F	E11457G	RADAR CHRONOGRAPH S	\$25,000.00	1	05-Apr-2019	70
01F	E11457G	RADAR CHRONOGRAPH S	\$25,000.00	1	05-Apr-2019	70
01F	E11457G	RADAR CHRONOGRAPH S	\$25,000.00	1	05-Apr-2019	70
01F	E11457G	RADAR CHRONOGRAPH S	\$25,000.00	1	05-Apr-2019	70
01F	E11457G	RADAR CHRONOGRAPH S	\$25,000.00	1	05-Apr-2019	70
01F		WRENCH, TORQUE	\$163.85	1	24-Apr-2019	51
01F	H77102G	POWER SUPPLY	\$3,038.16	9	03-May-2019	42
STAGE	E00597G	COMPUTER, METEOROLOG	\$5,451.00	1	21-Mar-2018	450
STAGE	E00597G	COMPUTER, METEOROLOG	\$5,451.00	1	19-May-2018	391
ARM_STAGE	U30404	BARBED TAPE, CONCERT	\$57.36	6	30-Nov-2018	196
COMM_STAGE	A91007G	COMPUTER SYSTEM, DIG	\$2,305.00	1	08-Mar-2016	1193
RAD_STAGE	A90047G	COMPUTER SYSTEM, DIG	\$10,000.00	4	01-Jun-2019	13
RAD_STAGE	A00977G	RADIO SET	\$14,000.00	12	01-Jun-2019	13
RAD_STAGE	E01807B	SURVEYING SET, FIELD	\$6,813.60	4	01-Jun-2019	13
RAD_STAGE	A01357G	RADIO SET	\$4,320.00	4	01-Jun-2019	13
RAD_STAGE	A03527G	RADIO SET	\$17,900.00	6	01-Jun-2019	13
SUR_STAGE	A25467G	MCHS, COMPUTER, RUGGE	\$5,000.00	1	16-Apr-2019	59
SUR_STAGE	A25467G	MCHS, COMPUTER, RUGGE	\$5,000.00	1	16-Apr-2019	59
SUR_STAGE	A25467G	MCHS, COMPUTER, RUGGE	\$5,000.00	2	16-Apr-2019	59
SUR_STAGE	A12607G	NAVIGATION SET, SATE	\$3,572.71	6	27-Apr-2019	48
SUR_STAGE	A90047G	COMPUTER SYSTEM, DIG	\$7,443.00	15	15-May-2019	30
SUR_STAGE	A25467G	COMPUTER SYSTEM, DIG	\$4,400.00	1	15-May-2019	30
SUR_STAGE	A20437G	MBITR URBAN VERSION	\$7,115.00	5	15-May-2019	30
SUR_STAGE	C00752B	METEOROLOGICAL MEAS	\$327.43	2	30-May-2019	15
SUR_STAGE	D00227K	TRUCK, UTILITY	\$66,549.00	2	01-Jun-2019	13
SUR_STAGE	B00037B	AIR CONDITIONER, 1.5	\$8,300.00	2	01-Jun-2019	13

Total value of assets: \$672,103.59

4. Upon appointment of the RO, is the RO physically inventorying assets, signing, and dating the CMR, and endorsing the appointment letter within 15 calendar days? (MCO 4400.201, Volume 3, Chapter 1, Paragraph 010903; UM 4000-125, Part 3, Chapter 2, Paragraph 4.a). LOE: Property Accountability

No

The discrepancies noted below were attributed to a lack of attention to detail by the ROs and inefficient records management procedures by Supply. The Supply Officer/Chief failed to establish a proper Supply Active File to allow for immediate CMR record recovery to support auditability. When asked why records were missing/incomplete, the current Supply Chief stated that the issues were historical and caused by the previous staff who were a part of a Command Investigation in Dec 2018.

5 of 9 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

1 record(s): Responsible Officers did not complete reconciliation within 15 days.

SUC	Appointment Date	Date CMR Signed	Days Late	Remarks
Y14301_CDET	02 JUL 18	31 JUL 18	4	No extension on file.

2 record(s): Responsible Officers did not sign/date last page.

SUC	Appointment Date	Date CMR Signed	Days Late	Remarks
Y14301_ARM	03 JUL 18	Missing	Unknown	RO forgot to date CMR.
Y14301_MT	04 DEC 17	Missing	Unknown	Missing CMR pages 19-24

2 record(s): No CMR was on file.

SUC	Appointment Date
Y14004	06 JUL 17
Y14301_FDSV	15 SEP 17

5. Are the ROs physically inventorying assets, signing, and dating the CMR quarterly (Semi-Annually if approved in writing by the CO/AO)? (MCO 4400.201, Volume 3, Chapter 2, Paragraph 020603.f, and Volume 4, Chapter 2, Paragraph 020510; UM 4000-125, Part 3, Chapter 2, Paragraph 4.a).
LOE: Property Accountability

Yes

9 records reviewed during the analysis were compliant with current directives.

6. Upon receipt of a Discrepancy Letter from an RO, is the Supply Officer taking corrective action within 5 working days? (MCO 4400.201, Volume 4, Chapter 4, Paragraph 0405). LOE: Property Accountability

No

The Supply Officer failed to take corrective action on two RO discrepancy letters within the required timeframe. There was no justification provided as to why the discrepancies occurred, however, evidence gathered suggests that Supply Chief did not provide consistent management oversight to the property clerks or ensure that the letters were provided to the Supply officer in a timely manner.

2 of 9 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

2 record(s): Discrepancy letter was not submitted to CO/AO, via SupO, within 5 working/calendar days.

SUC	RO LOD Date	SupO Endo Date	Days Late
Y14004	27 MAR 19	13 MAY 19	47
Y14301_MT	04 MAR 19	21 MAR 19	17

7. For known loss, damage, or destruction of government property, is a DD 200 Form (FLIPL Process) submitted to the approving/appointing authority within 15 days from the time of discovery? (MCO 4400.201, Volume 17).

LOE: Property Accountability

No

The Supply Officer failed to ensure that FLIPL procedures were established. Additionally, the Supply Officer and the Responsible Officers for the accounts listed below failed to ensure proper care and safekeeping of government property. Further evidence collected suggests that the Supply Officer did not make the CO/AO fully aware of the unit's current supply and fiscal postures; and failed to recommend corrective procedural changes in order to prevent detrimental supply situations. As a result, 75 sampled records worth \$124,847.05 were reported as losses without an investigation conducted or financial liability being assessed. The majority of the losses were TAMCN controlled items and Individual Combat Equipment items (e.g. SAPI Enhanced Inserts, Ground Troop Helmets, ILBE Field Pack, etc.). Lastly, the Supply Officer was unsuccessful with providing a sufficient explanation as to why there was a lack of procedures and there appears to be a lack of vigilance and management oversight on his part.

75 of 75 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

75 record(s): DD 200 not initiated. Known loss, damage, or destruction of property was incorrectly submitted on a discrepancy letter.

SUC	TAMCN	Nomenclature	Qty	T/P	Discrep.	LTR Dt
Y14004	Multiple	Multiple	45	\$95,903.44	27 MAR 19	
Y14004_CDET	Multiple	Multiple	29	\$18,558.61	19 MAR 19	
Y14301_S3	A08747G	COMMAND SYSTEM, TACT	1	\$10,385.00	05 APR 19	

Total value of assets: \$124,847.05

8. Upon receipt of a DD 200, has the approving/appointing authority directed appropriate actions within the required timeframe? (MCO 4400.201, Volume 17).

LOE: Property Accountability

N/A - The unit did not establish a FLIPL process and there were no DD 200 forms on file to analyze.

9. Is the unit maintaining for each RO, all CMR key supporting documents (receipts, issues and adjustments) that affect the records with authorized signatures? (MCO 4400.201, Volume 1, Chapter 2, Paragraph 0212, Volume 3, Chapter 2, Paragraphs 020603.D and 021002, Volume 4, Chapter 3, Paragraph 0309; UM 4000-125, Part 3, Chapter 2, Paragraph 4.a).

LOE: Property Accountability

No

The discrepancies noted below were attributed to the Supply Officer/Chief's failure to establish a proper Supply Active File to allow for immediate CMR record recovery to support auditability. The supply personnel were missing KSDs for the entire sample size and could not provide evidence of ongoing management and internal controls to account for property. The Supply Officer/Chief were unsuccessful with providing a sufficient explanation as to why the KSDs were missing and there appears to be a lack of vigilance and management oversight on their part.

42 of 42 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

42 record(s): Key supporting documentation was not maintained.

SUC	TAMCN	NIIN	Nomenclature	SerialNbr	Comments
Y14004	A00677G	015336762	RADIO SET	14400005	GAIN TO CMR
Y14004	A01737G	015681184	SECURITY DATA SYSTE	00262	DROP FROM CMR
Y14004	A01767G	015725551	SWITCHING GROUP,DIG	02140	DROP FROM CMR
Y14004	A01767G	015725551	SWITCHING GROUP,DIG	0217	DROP FROM CMR
Y14004	A01777G	016648748	COMPUTER SYSTEM,DIG	180323	DROP FROM CMR
Y14004	A01777G	016648748	COMPUTER SYSTEM,DIG	180324	DROP FROM CMR
Y14004	A02697G	015750869	PROCESSOR,COMMUNICA	00021	DROP FROM CMR
Y14004	A03047G	016671388	SERVER,AUTOMATIC DA	180148	GAIN TO CMR
Y14004	A03047G	016671388	SERVER,AUTOMATIC DA	180149	GAIN TO CMR
Y14004	A03047G	016671388	SERVER,AUTOMATIC DA	180150	GAIN TO CMR
Y14004	D00347K	015818787	TRUCK,UTILITY	624002	GAIN TO CMR
Y14004	D00347K	015818787	TRUCK,UTILITY	631205	GAIN TO CMR
Y14004_CDET	A01737G	015681184	SECURITY DATA SYSTE	00262	GAIN TO CMR
Y14004_CDET	A01767G	015725551	SWITCHING GROUP,DIG	02140	GAIN TO CMR
Y14004_CDET	A01767G	015725551	SWITCHING GROUP,DIG	02170	GAIN TO CMR
Y14004_CDET	A01777G	016648748	COMPUTER SYSTEM,DIG	180323	GAIN TO CMR
Y14004_CDET	A01777G	016648748	COMPUTER SYSTEM,DIG	180324	GAIN TO CMR
Y14004_CDET	A01797G	016576090	TACTICAL SESSION CO	150475	GAIN TO CMR
Y14004_CDET	A01797G	016576090	TACTICAL SESSION CO	150476	GAIN TO CMR
Y14004_CDET	A02697G	015750869	PROCESSOR,COMMUNICA	00021	GAIN TO CMR
Y14301_ARM	E10487B	015615149	COMMON LASER RANGEF	14320015	GAIN TO CMR
Y14301_ARM	E10487B	015615149	COMMON LASER RANGEF	14320016	GAIN TO CMR
Y14301_ARM	E10487B	015615149	COMMON LASER RANGEF	14320017	GAIN TO CMR
Y14301_ARM	E10487B	015615149	COMMON LASER RANGEF	2EEB-C23-C1B	GAIN TO CMR
Y14301_ARM	E10487B	015615149	COMMON LASER RANGEF	2EEB-C23-C1E	GAIN TO CMR
Y14301_ARM	E10487B	015615149	COMMON LASER RANGEF	2EEB-C23-C1F	GAIN TO CMR
Y14301_MT	B15807B	012404579	FUEL PUMP MODULE AY	MCA08341	GAIN TO CMR
Y14301_MT	B15807B	012404579	FUEL PUMP MODULE AY	MCA08426	GAIN TO CMR
Y14301_S3	E10487B	015615149	COMMON LASER RANGE	D0BJV1113631631	GAIN TO CMR
Y14301_S3	E10487B	015615149	COMMON LASER RANGE	D0BJV1113631632	GAIN TO CMR
Y14301_S3	E10487B	015615149	COMMON LASER RANGE	D0BJV1113631634	GAIN TO CMR
Y14301_S3	E10487B	015615149	COMMON LASER RANGE	D0BJV111363646	GAIN TO CMR
Y14301_S3	E10487B	015615149	COMMON LASER RANGE	D1TZJ42L956	GAIN TO CMR
Y14301_S3	E10487B	015615149	COMMON LASER RANGE	D1TZJ42L959	GAIN TO CMR
Y14301_SUR	A01167G	016616216	SURVEYING SYSTEM,T	2SUR-IPAD-001	GAIN TO CMR
Y14301_SUR	A01167G	016616216	SURVEYING SYSTEM,T	2SUR-IPAD-002	GAIN TO CMR
Y14301_SUR	A01167G	016616216	SURVEYING SYSTEM,T	2SUR-IPAD-003	GAIN TO CMR
Y14301_SUR	A01167G	016616216	SURVEYING SYSTEM,T	2SUR-IPAD-004	GAIN TO CMR
Y14301_SUR	E00597G	016491016	COMPUTER,METEOROLO	USMCPVM025	GAIN TO CMR

Y14301_SUR	E00597G	016491016	COMPUTER,METEOROLO	USMCPVM026	GAIN TO CMR
Y14301_SUR	E00597G	016491016	COMPUTER,METEOROLO	USMCPVM032	GAIN TO CMR
Y14301_TAP	C44332E	015561313	Box, Shipping	USMU0421111	GAIN TO CMR

10. Are key supporting documents for voucherable gain or loss transactions pre-approved by the CO/AO, processed within the required timeframe and filed in the voucher file? (MCO 4400.201 Volume 3, Chapter 2, Paragraph 021002, and Volume 4, Chapter 5, Paragraph 051203; UM 4000-125, Part 3, Chapter 3, Paragraph 3.f). LOE: Property Accountability

No

Only 20% of the sampled gain/loss transactions were supported by documentation and in compliance with directives. A large portion of the sampled transactions were missing causative research, had missing investigations, and were missing letters with explanatory statements signed or endorsed by the CO/AO and or the SupO/APO. The Supply Officer/Chief were unsuccessful with providing a sufficient explanation as to why the KSDs were missing and there appears to be a lack of Internal Control procedures and management oversight.

45 of 56 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

45 Voucher(s) that were reviewed did not have the required supporting documentation on hand.

These vouchers represent a Grand Total of: \$10,059,147.04 of adjustments to the unit's property records.

Losses (D9_s) account for: (\$4,512,520.86) of the Grand Total

Gains (D8_s) account for: \$5,546,626.18 of the Grand Total

The following record(s) DID NOT PASS the review process IAW current directives.

DIC	QTY	CIC	Doc Number	NIIN	Nomenclature	
D8A	4	A		013713690	BOX,SHIPPING	

Transaction ID#: 788641843

Processed by (b)(6) on date 6/7/2018 2:39:03 PM

Extended Dollar Value of this transaction: \$2,312.00

Comments: Missing AO Pre-approval endorsement

D8A	5			015494948	COVER,HELMET,CAMOUF
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Transaction ID#: 788915867

Processed by (b)(6) on date 6/9/2018 7:46:02 PM

Extended Dollar Value of this transaction: \$73.50

Comments: Voucher Was Not On File

D9B	-1	A		090002382	EPLRS NETWORK MANAG
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Transaction ID#: 801357302

Processed by (b)(6) on date 10/16/2018 6:41:54 PM

Extended Dollar Value of this transaction: (\$5,889.00)

Comments: Missing AO Pre-approval endorsement

D9B -1 A 014570012 RECEIVER-TRANSMITTE
Transaction ID#: 802155540
Processed by (b)(6) on date 10/23/2018 1:56:58 PM
Extended Dollar Value of this transaction: (\$29,310.00)
Comments: Pre-Approval 14 Oct 18

D8A 1 015474520 ENCRYPTION-DECRYPTI
Transaction ID#: 802162847
Processed by (b)(6) on date 10/23/2018 1:56:58 PM
Extended Dollar Value of this transaction: \$9,900.00
Comments: Pre-Approval 14 Oct 18

D9B -1 A 012404579 FUEL PUMP MODULE AY
Transaction ID#: 802978901
Processed by (b)(6) on date 10/29/2018 9:23:48 PM
Extended Dollar Value of this transaction: (\$23,350.00)
Comments: Pre-Approval 15 Oct 18

D9B -2 A 010908229 TESTER, HYDRAULIC HO
Transaction ID#: 803207383
Processed by (b)(6) on date 10/30/2018 10:12:25 PM
Extended Dollar Value of this transaction: (\$6,931.60)
Comments: Pre-Approval 14 Oct 18

D9B -1 A 014747089 BOX, SHIPPING
Transaction ID#: 804761052
Processed by (b)(6) on date 11/8/2018 9:16:32 PM
Extended Dollar Value of this transaction: (\$3,125.69)
Comments: Voucher Was Not On File

D8B 1 A 014072627 AMPLIFIER-FREQUENCY
Transaction ID#: 804774999
Processed by (b)(6) on date 11/8/2018 10:41:10 PM
Extended Dollar Value of this transaction: \$2,146.00
Comments: Pre-Approval 31 Oct 18

D8B 1 A 014320524 VIEWER, NIGHT VISION
Transaction ID#: 804775113
Processed by (b)(6) on date 11/8/2018 10:41:10 PM
Extended Dollar Value of this transaction: \$3,607.00
Comments: Pre-Approval 31 Oct 18

D8B 1 014617078 ENGINE, DIESEL
Transaction ID#: 810813560
Processed by (b)(6) on date 1/4/2019 9:43:53 PM
Extended Dollar Value of this transaction: \$20,020.00
Comments: Voucher Was Not On File

D9B -2 A 013046123 SHELTER, 10FT RIGID
Transaction ID#: 813768583
Processed by (b)(6) on date 1/28/2019 8:59:01 PM
Extended Dollar Value of this transaction: (\$74,250.00)
Comments: Voucher Was Not On File

D9A -2 015494944 COVER, HELMET, CAMOUF
Transaction ID#: 814439470
Processed by (b)(6) on date 1/31/2019 9:32:10 PM

Extended Dollar Value of this transaction: (\$29.40)
Comments: Voucher Was Not On File

D9A -2 015603271 HELMET,GROUND TROOP
Transaction ID#: 814453945
Processed by (b)(6) on date 1/31/2019 10:42:52 PM
Extended Dollar Value of this transaction: (\$871.50)
Comments: Voucher Was Not On File

D8B 2 016623632 COMPUTER,DIGITAL DA
Transaction ID#: 814460113
Processed by (b)(6) on date 1/31/2019 11:18:26 PM
Extended Dollar Value of this transaction: \$5,230.00
Comments: Voucher Was Not On File

D8A 4 A 015392732 FIRST AID KIT,INDIV
Transaction ID#: 814618544
Processed by (b)(6) on date 2/1/2019 9:06:56 PM
Extended Dollar Value of this transaction: \$1,368.36
Comments: Voucher Was Not On File

D8A 6 015603270 HELMET,GROUND TROOP
Transaction ID#: 814618546
Processed by (b)(6) on date 2/1/2019 9:06:56 PM
Extended Dollar Value of this transaction: \$2,614.50
Comments: Voucher Was Not On File

D8A 1 A 014320524 VIEWER,NIGHT VISION
Transaction ID#: 815078047
Processed by (b)(6) on date 2/6/2019 7:10:07 PM
Extended Dollar Value of this transaction: \$3,607.00
Comments: Voucher Was Not On File

D8B 96 A 015487056 RECEIVER-TRANSMITTE
Transaction ID#: 815117285
Processed by (b)(6) on date 2/6/2019 7:37:06 PM
Extended Dollar Value of this transaction: \$173,073.60
Comments: Pre-Approval 7 Jan 19

D9B -2 A 012853012 GENERATOR SET,DIESE
Transaction ID#: 815798901
Processed by (b)(6) on date 2/12/2019 3:34:29 PM
Extended Dollar Value of this transaction: (\$19,844.50)
Comments: Pre-Approval 7 Jan 19

D8A 2 016643920 SURVEYING SET,ARTIL
Transaction ID#: 816316570
Processed by (b)(6) on date 2/14/2019 9:41:19 PM
Extended Dollar Value of this transaction: \$1,208,000.00
Comments: Pre-Approval 7 Jan 19

D8B 4 016616216 SURVEYING SYSTEM,TR
Transaction ID#: 819648390
Processed by (b)(6) on date 3/12/2019 8:14:26 PM
Extended Dollar Value of this transaction: \$1,432,360.00
Comments: Pre-Approval 9 Feb 19

D8B 1 A 014559593 TRUCK,UTILITY
Transaction ID#: 819843449
Processed by (b)(6) on date 3/13/2019 8:46:51 PM
Extended Dollar Value of this transaction: \$60,409.00
Comments: Voucher Was Not On File

D9A -8 A 015660746 RADIO SET
Transaction ID#: 824615399
Processed by (b)(6) on date 4/16/2019 4:37:28 PM
Extended Dollar Value of this transaction: (\$38,400.00)
Comments: Voucher Was Not On File

D8B 8 A 015660746 RADIO SET
Transaction ID#: 824616172
Processed by (b)(6) on date 4/16/2019 4:37:28 PM
Extended Dollar Value of this transaction: \$38,400.00
Comments: Voucher Was Not On File

D8B 4 016538506 PROCESSOR,DISPLAY A
Transaction ID#: 824619561
Processed by (b)(6) on date 4/16/2019 4:37:28 PM
Extended Dollar Value of this transaction: \$348,292.00
Comments: Voucher Was Not On File

D9A -2 A 015637465 MARINE ARTILLERY SU
Transaction ID#: 824650416
Processed by (b)(6) on date 4/16/2019 6:12:49 PM
Extended Dollar Value of this transaction: (\$1,208,000.00)
Comments: Voucher Was Not On File

D9A -2 016643920 SURVEYING SET,ARTIL
Transaction ID#: 824650424
Processed by (b)(6) on date 4/16/2019 6:12:49 PM
Extended Dollar Value of this transaction: (\$1,208,000.00)
Comments: Missing AO Pre-approval endorsement

D9A -3 016491016 COMPUTER,METEOROLOG
Transaction ID#: 824650499
Processed by (b)(6) on date 4/16/2019 6:12:49 PM
Extended Dollar Value of this transaction: (\$16,353.00)
Comments: Voucher Was Not On File

D8A 8 A 016142526 COMPUTER,DIGITAL
Transaction ID#: 824650630
Processed by (b)(6) on date 4/16/2019 6:12:49 PM
Extended Dollar Value of this transaction: \$188,304.00
Comments: Voucher Was Not On File

D8A 3 A 016309198 COMPUTER,DIGITAL
Transaction ID#: 824650727
Processed by (b)(6) on date 4/16/2019 6:12:49 PM
Extended Dollar Value of this transaction: \$24,111.00
Comments: Voucher Was Not On File

D9B -4 016616216 SURVEYING SYSTEM,TR
Transaction ID#: 825143127
Processed by (b)(6) on date 4/18/2019 2:27:46 PM

Extended Dollar Value of this transaction: (\$1,432,360.00)
Comments: Voucher Was Not On File

D8B 4 016616216 SURVEYING SYSTEM,TR
Transaction ID#: 825143185
Processed by (b)(6) on date 4/18/2019 2:29:59 PM
Extended Dollar Value of this transaction: \$1,432,360.00
Comments: Voucher Was Not On File

D8A 2 A 014622484 RADIO SET
Transaction ID#: 826472724
Processed by (b)(6) on date 4/29/2019 12:48:30 PM
Extended Dollar Value of this transaction: \$54,900.00
Comments: Missing AO Pre-approval endorsement

D8A 2 A 015050814 VEHICLE ADAPTER
Transaction ID#: 826472741
Processed by (b)(6) on date 4/29/2019 12:48:30 PM
Extended Dollar Value of this transaction: \$92,106.00
Comments: Missing AO Pre-approval endorsement

D8A 2 015377562 MULTI-BAND FREQUENC
Transaction ID#: 826546893
Processed by (b)(6) on date 4/29/2019 5:14:45 PM
Extended Dollar Value of this transaction: \$80,000.00
Comments: Missing AO Pre-approval endorsement

D9A -9 015494948 COVER,HELMET,CAMOUF
Transaction ID#: 826547026
Processed by (b)(6) on date 4/29/2019 5:14:45 PM
Extended Dollar Value of this transaction: (\$132.30)
Comments: Missing AO Pre-approval endorsement

D9B -1 A 013778030 OHMMETER
Transaction ID#: 829266329
Processed by (b)(6) on date 5/17/2019 5:37:14 PM
Extended Dollar Value of this transaction: (\$1,435.00)
Comments: Voucher Was Not On File

D8B 2 A 015818787 TRUCK,UTILITY
Transaction ID#: 829371473
Processed by (b)(6) on date 5/20/2019 8:42:03 AM
Extended Dollar Value of this transaction: \$359,600.00
Comments: Voucher Was Not On File

D8A 1 A 015500145 TOOL KIT,LINEMAN'S
Transaction ID#: 829414239
Processed by (b)(6) on date 5/20/2019 2:46:28 PM
Extended Dollar Value of this transaction: \$2,750.00
Comments: Voucher Was Not On File

D9B -2 A 015402017 TRUCK,UTILITY
Transaction ID#: 829716573
Processed by (b)(6) on date 5/21/2019 7:46:06 PM
Extended Dollar Value of this transaction: (\$424,510.00)
Comments: Voucher Was Not On File

D8A 4 015060939 HELMET,GROUND TROOP
Transaction ID#: 829717210
Processed by (b)(6) on date 5/21/2019 7:54:57 PM
Extended Dollar Value of this transaction: \$1,038.12
Comments: Voucher Was Not On File

D8A 3 015494948 COVER,HELMET,CAMOUF
Transaction ID#: 829717241
Processed by (b)(6) on date 5/21/2019 7:54:57 PM
Extended Dollar Value of this transaction: \$44.10
Comments: Voucher Was Not On File

D9A -2 014563637 LIGHTWEIGHT MAINTEN
Transaction ID#: 829741262
Processed by (b)(6) on date 5/21/2019 10:01:51 PM
Extended Dollar Value of this transaction: (\$18,702.60)
Comments: Voucher Was Not On File

D9A -3 A 015392732 FIRST AID KIT,INDIV
Transaction ID#: 829745951
Processed by (b)(6) on date 5/21/2019 10:34:14 PM
Extended Dollar Value of this transaction: (\$1,026.27)
Comments: Voucher Was Not On File

11. Are Money Value Gain/Loss (MVGL) Notices certified by the CO/AO within the required timeframe and are they maintained on file? (MCO 4400.201, Volume 4, Chapter 5, Paragraph 051203, and Chapter 7, Paragraph 0704; UM 4000-125, Part 3, Chapter 2, Paragraph 3.g(4)(d)). LOE: Property Accountability

No

The discrepancies noted below were attributed to the Supply Officer/Chief's failure to establish a proper Supply Active File to allow for immediate record recovery to support auditability. 50% of the sampled MVGLS were missing and the Supply Officer/Chief was unsuccessful in providing a sufficient explanation as to why the KSDs were missing. There was no evidence of ongoing management or established internal controls to account for property.

28 of 56 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

28 record(s): Money Value Gain/Loss notices were not maintained on file.

Txn Type	Txn Qty	T/P	NIIN
D8A	5	\$73.50	015494948
D9B	-1	(\$3,125.69)	014747089
D8B	1	\$20,020.00	014617078
D9B	-2	(\$74,250.00)	013046123
D9A	-2	(\$29.40)	015494944
D9A	-2	(\$871.50)	015603271
D8B	2	\$5,230.00	016623632
D8A	4	\$1,368.36	015392732
D8A	6	\$2,614.50	015603270

D8A	1	\$3,607.00	014320524
D8B	1	\$60,409.00	014559593
D9A	-8	(\$38,400.00)	015660746
D8B	8	\$38,400.00	015660746
D8B	4	\$348,292.00	016538506
D9A	-2	(\$1,208,000.00)	015637465
D9A	-3	(\$16,353.00)	016491016
D8A	8	\$188,304.00	016142526
D8A	3	\$24,111.00	016309198
D9B	-4	(\$1,432,360.00)	016616216
D8B	4	\$1,432,360.00	016616216
D9B	-1	(\$1,435.00)	013778030
D8B	2	\$359,600.00	015818787
D8A	1	\$2,750.00	015500145
D9B	-2	(\$424,510.00)	015402017
D8A	4	\$1,038.12	015060939
D8A	3	\$44.10	015494948
D9A	-2	(\$18,702.60)	014563637
D9A	-3	(\$1,026.27)	015392732

12. Are annual physical inventories conducted, approved by the CO/AO, and maintained on file? (MCO 4400.201, Volume 4, Chapter 2, Paragraph 020401and Chapter 7, Paragraph 0703; UM 4000-125, Part 3, Chapter 3, Paragraph 4.b.).
LOE: Property Accountability

Yes

1 record reviewed during the analysis was compliant with current directives.

13. Did the annual physical inventory report contain the required elements? (MCO 4400.201, Volume 4, Chapter 7, Paragraph 0703 and Chapter 5, Paragraph 051204A). LOE: Property Accountability

No

The Supply Officer/Chief failed to provide an accurate listing of gain/loss transactions to the AO. Additionally, the MVGL Certification Notice on file did not match the transaction listing; it was missing the AO's signature; and it did not have the required AO Certification statement: "I have reviewed the documents on this notice and verify that required documents have been properly certified." The Supply Officer/Chief could not provide a sufficient explanation as to why the discrepancies occurred, however, it was evident that they failed to familiarize themselves with the references. They did not develop physical inventory procedures or provide proper management oversight throughout the inventory. The causative research provided to the AO did not determine the cause of accountability errors found. Property investigations were not conducted in cases when causative research for inventory imbalances was non-conclusive, and financial liability was not assessed for lost government property. They also failed to include the Perpetual Inventory items (e.g. 01A, 01F, & Stages) for the Annual Inventory. 100% of the gain/loss transactions that were listed on the MVGL were items listed in the 01A, Comm Det Motor T Stage, Comm Det Radar Stage, Comm Det CEM Stage, and HQ Motor T Stage. Lastly, there was a listing of gains/losses enclosed that were specific to the Supply Stock Locator and Supply CMR. This listing had \$98,319.18 worth of gains reported and \$24,829.79 worth of losses processed without an AO certified MVGL notice.

1 of 1 records reviewed during the analysis was discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record.

1 record(s): Did not provide an accurate listing of inventory gain or loss transactions.

- (68) D8A Inventory Gain transactions processed.
- (108) D8B Administrative Gain transactions processed.
- (55) D9A Inventory Loss transactions processed.
- (19) D9B Administrative Loss transactions processed.
- (140) D9Z Miscellaneous Loss transactions processed.

14. Were all required adjustments as a result of the annual inventory processed to affect the accountable balances and processed within the required timeframe? (MCO 4400.201 Volume 4, Chapter 5, Paragraph 051204 and Chapter 7, Paragraph 0703; UM 4000-125, Part 3, Chapter 2, Paragraph 3.c(2)).
LOE: Property Accountability

No

The Supply Officer/Chief failed to ensure that gain/loss transactions were processed within the required timeframe (2-Days/48-Hrs). The listing of gain/loss transactions were pre-approved on 7 Jan 2019. The earliest transaction date recorded within the sample was 1 Feb 2019, which was 25 days late. The latest transaction recorded was 26 Feb 2019, which was 50 days late. When asked why the transactions were ran late, the Supply Chief stated that part of the reason why was because of other competing priorities and a lack of resources (i.e. supply personnel).

78 of 78 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

78 record(s): Adjustments were not processed in the required timeframe.

Txn Type	NIIN	Comments
D8A	Multiple	(50) D8As processed outside of the required timeframe.
D9Z	Multiple	(28) D9Zs processed outside of the required timeframe.

15. Are key supporting documents (Authorization and DD 1348-1) supporting equipment transfers affecting the accounting records filed in the voucher file? (MCO 4400.201, Volume 3, Chapter 2, Paragraphs 021002 and 0217, Volume 6, Chapter 7, Paragraph 070210; UM 4000-125, Part 3, Chapter 1, Paragraph 13.c, and Chapter 2, Paragraph 2.b). LOE: Property Accountability

No

The discrepancies noted below were attributed to the Supply Officer/Chief's failure to establish a proper Supply Active File to allow for immediate record recovery to support auditability. The supply personnel only produced 26% of the sample size records and could not provide evidence of ongoing management and internal controls to account for property. The Supply

Officer/Chief were unsuccessful with providing a sufficient explanation as to why the KSDs were missing and there appears to be a lack of management oversight and established Internal Control procedures.

51 of 69 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

51 records(s) that were reviewed did not have the required/appropriate supporting documentation on hand.

The following listing represents those record(s) that failed the review process IAW current directives.

Document Number	TAMCN	NIIN	UP	Date	Nomenclature
M1430181720003		014428340	\$1,919.37	6/21/2018	MULTI-FUEL BURNER
Comments: No supporting documentation present.					
M1430181760002	A75177G	015892414	\$50,000.00	6/25/2018	TEST SET,RADIO
Comments: No supporting documentation present.					
M1430181910016	A08197G	014759653	\$22,315.00	7/10/2018	GLOBAL COMMAND AND
Comments: No supporting documentation present.					
M1430181990001	A80237G	015173587	\$2,919.00	7/18/2018	TRANSFER UNIT,CRYPT
Comments: No supporting documentation present.					
M1430182070001	C52652E	013703822	\$277.00	7/26/2018	MASK,CHEMICAL-BIOLO
Comments: No supporting documentation present.					
M1430182430040		015549530	\$6,000.00	8/31/2018	RECEIVER-TRANSMITTE
Comments: No supporting documentation present.					
M1430182630001		014963911	\$63,009.00	9/20/2018	FREQUENCY MULTIPLIE
Comments: No supporting documentation present.					
M1430182690001		014141272	\$1,066.00	9/26/2018	PUMP,FUEL,METERING
Comments: No supporting documentation present.					
M1430182950001		014617078	\$20,020.00	10/22/2018	ENGINE,DIESEL
Comments: No supporting documentation present.					
M1430183330023	B07307B	012853012	\$9,922.25	11/29/2018	GENERATOR SET,DIESE
Comments: No supporting documentation present.					
M1430183510001	A02427G	016239479	\$295,000.00	12/17/2018	SATELLITE COMMUNICA
Comments: No supporting documentation present.					
M1430183550002	C10912F	014155669	\$10.48	12/21/2018	DRAWERS,COLD WEATHE
Comments: No supporting documentation present.					
M1430183550011	C21702E	015545699	\$59.40	12/21/2018	GOGGLES,BALLISTIC
Comments: No supporting documentation present.					

M1430190160002 C30202E 015207373 \$602.09	1/16/2019	INSERTS, ENHANCED SM
Comments: No supporting documentation present.		
M1430190390009 014441219 \$8,832.00	2/8/2019	RECEIVER-TRANSMITTE
Comments: No supporting documentation present.		
M1430190520001 D00307K 015402038 \$238,500.00	2/21/2019	TRUCK, UTILITY
Comments: No supporting documentation present.		
M1430190520002 D00337K 015818566 \$193,595.00	2/21/2019	TRUCK, UTILITY
Comments: No supporting documentation present.		
M1430190540004 015513812 \$90,000.00	2/23/2019	MAINTENANCE KIT, ELE
Comments: No supporting documentation present.		
M1430190540008 A03007G 014759554 \$1,249.00	2/23/2019	PRINTING MACHINE, LA
Comments: No supporting documentation present.		
M1430190580001 E01807B 010670687 \$6,813.60	2/27/2019	SURVEYING SET, FIELD
Comments: No supporting documentation present.		
M1430190580002 A12607G 015264783 \$3,572.71	2/27/2019	NAVIGATION SET, SATE
Comments: No supporting documentation present.		
M1430190580004 B09217B 012747392 \$15,304.00	2/27/2019	GENERATOR SET, DIESE
Comments: No supporting documentation present.		
M1430190580005 D00337K 015818566 \$193,595.00	2/27/2019	TRUCK, UTILITY
Comments: No supporting documentation present.		
M1430190600001 A14407G 015441338 \$7,500,000.00	3/1/2019	RADAR SET
Comments: No supporting documentation present.		
M1430190640001 A02447G 015796850 \$105,000.00	3/5/2019	NETWORK MANAGEMENT
Comments: No supporting documentation present.		
M1430190950005 013339834 \$15,975.28	4/5/2019	DISTANCE MEASURING
Comments: No supporting documentation present.		
M1430190950007 013339834 \$15,975.28	4/5/2019	DISTANCE MEASURING
Comments: No supporting documentation present.		
M1430190950048 011274974 \$9,679.48	4/5/2019	THEODOLITE, SURVEYIN
Comments: No supporting documentation present.		
M1430191010365 A22947G 012981661 \$212,777.00	4/11/2019	SHELTER, NONEXPANDAB
Comments: No supporting documentation present.		
M1430191010367 015439738 \$461,217.00	4/11/2019	COMMUNICATION SYSTE
Comments: No supporting documentation present.		
M1430191070032 B09217B 012747392 \$15,304.00	4/17/2019	GENERATOR SET, DIESE
Comments: No supporting documentation present.		
M1430191150001 014635379 \$8,381.13	4/25/2019	COUPLER, ANTENNA
Comments: No supporting documentation present.		

M1430191230002	014348597	\$1,171.00	5/3/2019	PUMP,FUEL,METERING
Comments: No supporting documentation present.				
M1430191290003	015210291	\$33,421.00	5/9/2019	RECEIVER-TRANSMITTE
Comments: No supporting documentation present.				
M1430191330001	A01257G 016288130	\$461,217.00	5/13/2019	COMMUNICATION SYSTE
Comments: No supporting documentation present.				
M1430191330002	H77202B 014430970	\$835.00	5/13/2019	CHARGER,BATTERY
Comments: No supporting documentation present.				
M1430191330004	C44312E 013713690	\$578.00	5/13/2019	BOX,SHIPPING
Comments: No supporting documentation present.				
M1430191330006	A01777G 016128831	\$14,980.00	5/13/2019	COMPUTER SYSTEM,DIG
Comments: No supporting documentation present.				
M1430191360001	A91007G 090006210	\$3,500.00	5/16/2019	COMPUTER,GP,LAPTOP
Comments: No supporting documentation present.				
M1430191370001	D00337K 015818566	\$193,595.00	5/17/2019	TRUCK,UTILITY
Comments: No supporting documentation present.				
M1430191410002	013737976	\$55.87	5/21/2019	GAGE,PRESSURE,DIAL
Comments: No supporting documentation present.				
M1430191410004	A01257G 016288130	\$461,217.00	5/21/2019	COMMUNICATION SYSTE
Comments: No supporting documentation present.				
M1430191410005	A01327G 016299676	\$302,104.00	5/21/2019	COMMUNICATION SYSTE
Comments: No supporting documentation present.				
M1430191410007	D00307K 015402038	\$238,500.00	5/21/2019	TRUCK,UTILITY
Comments: No supporting documentation present.				
M1430191410009	B00187B 015911161	\$98,000.00	5/21/2019	GENERATOR,HEATING A
Comments: No supporting documentation present.				
M2036181570001	E12502M 011182640	\$636.00	6/6/2018	PISTOL,9 MILLIMETER
Comments: No supporting documentation present.				
M2036181570008	C33612E 015985722	\$156.49	6/6/2018	HOLSTER,PISTOL
Comments: No supporting documentation present.				
M2036181620003	E11542B 014320524	\$3,607.00	6/11/2018	VIEWER,NIGHT VISION
Comments: No supporting documentation present.				
W25G1W81620001	D00307K 015402038	\$238,500.00	6/11/2018	TRUCK,UTILITY
Comments: No supporting documentation present.				
W25G1W81620003	A14407G 015441338	\$7,500,000.00	6/11/2018	RADAR SET
Comments: No supporting documentation present.				
W25G1W81620004	D00227K 015402007	\$186,729.00	6/11/2018	TRUCK,UTILITY
Comments: No supporting documentation present.				

16. Are NAVMC 10359s or local generated documents prepared for all temporary loans? (MCO 4400.201, Volume 3, Chapter 4, Paragraph 0408; UM 4000-125, Part 3, Chapter 2, Paragraph 5). LOE: Property Accountability

No

The supply section was not involved in the processing of the external temporary loan. Per the authorization message, the command was responsible for conducting a JLTI. A JLTI was not documented nor was a GCSS-MC service request opened on the equipment being temporarily loaned. There were no procedures established in supply for temp loans and the supply personnel were not familiarized with the requirements listed in the references.

1 of 1 records reviewed during the analysis was discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record.

1 record(s): Service Request not opened in GCSS-MC to capture the JLTI as required per the Temp Loan Authorization Message R 221525Z APR 19 (ITX 4-19 COMMUNICATION FEASABILITY OF SUPPORT).

Unit	TAMCN	Qty	Ser#	Temp Loan Date
25th Marines	A0242	1	0213	26 May 19

17. Does the IB instance reflect "Sub-Custody" party relationship and loaner status? (MCO 4400.201, Volume 3, Chapter 4, Paragraph 0408; UM 4000-125, Part 3, Chapter 2, Paragraph 5)). LOE: Property Accountability

No

Due a lack of involvement and knowledge of the references, the Supply Officer/Chief failed to ensure that the temp loan item reflected the proper "Sub-Custody" party relationship and loaner status.

1 of 1 records reviewed during the analysis was discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record.

1 record(s): Temp loan was not reflected with a "loaner" status.

Unit	TAMCN	Qty	Ser#	Temp Loan Date
25th Marines	A0242	1	0213	26 May 19

18. Are all temporary loans current? (MCO 4400.201, Volume 3, Chapter 4, Paragraph 0408). LOE: Property Accountability

Yes

1 record reviewed during the analysis was compliant with current directives.

19. Do unit personnel have access to (DLA-DS Transportation Scheduler) for appointment scheduling of disposal turn-ins and DLA-DS Electronic Document

Management Suite (EDocs) to retrieve copies of the 1348-1A and/or Bill of Lading (If appropriate)? (MCO 4400.201, Volume 6, Chapter 7, Paragraphs 070207 and 070210). LOE: Property Accountability

Yes

1 record reviewed during the analysis was compliant with current directives.

20. Are Missing, Lost, Stolen, and Recovered (MLSR) Reports (messages) submitted as required? (MCO 4400.201, Volume 4, Chapter 5, Paragraph 0515; MCO 5530.14A Paragraph 10001). LOE: Property Accountability

N/A - No MLSR are available for this analysis.

21. Are TAMCN SSRI (children) component items configured with their parent items? (MCO 4400.201, Volume 3, Chapter 2, Paragraphs 020603 and 021402; UM 4000-125, Part 4, Chapter 1, Paragraphs 1 and 2). LOE: Property Accountability

No

Due to a lack of proper inventory procedures the Supply Officer and the Responsible Officers for the accounts listed below failed to maintain accurate custody records within the APSR for Supply System Responsibility Items (SSRI) received.

14 of 50 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

12 record(s): Child not configured to Parent.

SUC	Parent TAMCN/SN	Child TAMCN/SN
Y14301_S6	A00677G/921	D11587K/589822
Y14301_S6	A00907G/627	A08917G/10000071000021031
Y14301_S6	A19577G/1969	D11587K/610946
Y14301_S6	A19577G/1977	D11587K/623982
Y14301_S6	A32327G/2020A	A08237G/241447
Y14301_S6	A32327G/2021A	A08237G/241476
Y14301_S6	A32327G/4063A	A08237G/241499
Y14301_S6	A32327G/4063A	A08477G/10469
Y14301_S6	A32327G/4065A	A08237G/241503
Y14301_S6	A32327G/4065A	A08477G/30954
Y14004	A00677G/1031	D11587K/631205
Y14004	A00677G/1032	D11587K/631206

1 record(s): Incorrect SSRI serial number.

SUC	Parent TAMCN/SN	Child TAMCN/SN
Y14301_FDSV	C00347B/56587	E00707B/HCC2722ES103032

Comments: Incorrect Child Ser #. Correct Ser # 667442

1 record(s): Missing Child not on order.

SUC	Parent TAMCN/SN	Child TAMCN/SN
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Y14301_S6

A00477B/00570

B00087B/?

Commodity Area: Supply
Functional Area: Control of Serialized Small Arms
Analyzed By: (b)(6)

Total Discrepancies: Two

1. Does the unit have appropriate personnel assigned to effect changes to the Marine Corps Serialized Small Arms/Light Weapons Registry? (CMC Message 061923Z MAY 13; CMC Message 251855Z FEB 15; MCO 8300.1D, paragraph 4.b(5)(j)). LOE: Property Accountability

Yes

6 records reviewed during the analysis were compliant with current directives.

2. Are signed copies of all receipts, issues, and documentation to support losses (to include combat losses) and gains for small arms submitted to NAVSURWARCENDIV, Crane (NSWC) via the Crane Small Arms Web Portal within 48 hours? (MCO 8300.1D, Paragraphs 4.b(5)(b) thru 4b.(5)(k), 5.a, 6, 8.b, 9.a, and 19.c; UM 4000-125, Part 3, Chapter 1, Paragraph 13.c and Chapter 2, Paragraph 3.h(2)(c)). LOE: Property Accountability

N/A - There were no transfer documents for crane-reportable weapons within the last six months.

3. Are inventories of serialized small arms conducted monthly? (MCO 4400.201, Volume 3, Chapter 2, Paragraph 020902 and Volume 4, Chapter 2, Paragraph 020508; MCO 5530.14A, Paragraph 8003.4.b(4); MCO 8300.1D, Paragraphs 4.b(5)(l)1, 4.b(5)(p), and 11.a). LOE: Property Accountability

No

Supply Officer/Chief failed to properly track monthly serialized inventories of small arms. They failed to ensure that weapons reporting procedures were being followed in accordance with directives. They did not ensure that each month an Inventory Officer was properly appointed and conducted a 100 percent serialized inventory of all small arms/light weapons. Also, there were many instances where supply did not provide a full account listing (e.g., Consolidated Memorandum Receipt (CMR) & Custodian Asset Report (CAR)). The Supply Officer/Chief failed to provide proper oversight to the section personnel and did not establish effective records management procedures for Monthly Serialized Inventories. Furthermore, the lack of records management procedures indicate that the semi-annual internal control review was ineffective due to the Supply Officer/Chief unawareness of the discrepancies prior to the analysis.

11 of 12 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

11 record(s): Multiple root causes listed.

Month	YR
Jun	2018

Comments: Improper SupO endorsement (By Dir (b)(6) . MSI package missing for Comm Co & Comm Det.

Jul 2018

Comments: HQ Co Missing Inventory Officer appointment letter. Missing SupO and AO endorsement for HQ Co, Comm Co, & Comm Det.

Aug 2018

Comments: Missing Date HQ Co Inventory Officer Appointment letter. MSI package missing for Comm Co & Comm Det.

Sep 2018

Comments: Missing SupO and AO endorsement. Missing Pages from Hq Co DPAS CAR (Heritage Display, War Trophies, & Non-Standard Weapons verification). Missing MSI Package for Comm Det.

Oct 2018

Comments: Missing HQ Co DPAS CAR (Heritage Display, War Trophies, & Non-Standard Weapons verification)

Nov 2018

Comments: Missing HQ Co DPAS CAR (Heritage Display, War Trophies, & Non-Standard Weapons verification)

Dec 2018

Comments: Missing HQ Co and Comm Co DPAS CAR (Heritage Display, War Trophies, & Non-Standard Weapons verification). Missing MSI Package for Comm Det.

Jan 2019

Comments: Missing Hq Co DPAS CAR and pages from Comm Det DPAS Car (Heritage Display, War Trophies, & Non-Standard Weapons verification).

Feb 2019

Comments: Missing HQ Co and Comm Det DPAS CAR (Heritage Display, War Trophies, & Non-Standard Weapons verification). Missing MSI Package for Comm Co.

Mar 2019

Comments: Missing MSI Package for Comm Co and Comm Det.

Apr 2019

Comments: HQ Inventory Officer Appointment letter missing AO signature. Missing MSI Package for Comm Co.

4. Are discrepancies noted on monthly serialized inventories of small arms reconciled through to completion? (MCO 4400.201, Volume 3, Chapter 2, Paragraph 020902; MCO 5530.14A, Paragraph 8003.4.b(4); MCO 8300.1D, Enclosure (1), Paragraphs 4.b(5)(1)1, 4.b(5)(p), and 11.a).

LOE: Property Accountability

N/A - There were no discrepancies noted.

5. Is the unit completing the annual reconciliation and verification of small arms with NSWC, Crane, IN within the required timeframe? (MCO 8300.1D, Enclosure (1), Paragraphs 11.b, 11.c, and 19.d; MCO 4400.201, Volume 4, Chapter 2, Paragraphs 020508 and 0705). LOE: Property Accountability

Yes

1 record reviewed during the analysis was compliant with current directives.

6. Are Approval to Retain Letters or loan agreements from the National Museum of the Marine Corps (NMMC) at the unit for small arms/light weapons on hand that are designated as war trophies, historical property, or heritage assets? (MCO 4400.201, Volume 3, Chapter 4, Paragraph 040910; MCO 5750.1H, Chapter 3, Paragraphs 6.a and 6.b; MCO 8300.1D, Enclosure (1), Paragraph 12). LOE: Property Accountability

No

Due to a lack of knowledge and a failure to familiarize themselves with the references, the Supply Officer/Chief where unaware of the requirements for the retention and display of Heritage Assets within the command.

5 of 6 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

5 record(s): Annual Loan agreement not on file.

Nomen	Ser#
M155 HOWITZER, MED TOWED	1382
M155 HOWITZER, MED TOWED	1329
M155 HOWITZER, MED TOWED	1355
M105 HOWITZER	396
AK 47	V76367

7. Are small arms/light weapons with Approval to Retain Letters or loan agreements from the National Museum of the Marine Corps (NMMC) properly stored/secured in accordance with the loan agreement requirements? (MCO 4400.201, Volume 3, Chapter 4, Paragraph 040910; MCO 8300.1D, Enclosure (1), Paragraph 13). LOE: Property Accountability

Yes

1 record reviewed during the analysis was compliant with current directives.

8. Are Demil certificates present for small arms/light weapons on hand that are designated as war trophies, historical property, or heritage assets? (MCO 4400.201, Volume 3, Chapter 4, Paragraph 040910; MCO 5530.14A, Enclosure (1), Paragraph 8018.5; MCO 8300.1D, Enclosure (1), Paragraphs 5.d(3)(c) and 12.a(6)). LOE: Property Accountability

Yes

6 records reviewed during the analysis were compliant with current directives.

9. Are Crane reportable weapon serial numbers being accounted for correctly on the unit's Serialized Small Arms Report? (DoD 4000.25-2-M, Chapter 7.2.5.1; MCO 4400.201, Volume 3, Chapter 2, Paragraph 020901; MCO 8300.1D, Enclosure (1), Paragraphs 3.c.(1) and Paragraph 5; UM 4000-125, Part 3, Chapter 1, Paragraph 2.e(2) and Chapter 2, Paragraph 3.h.2(a)).

LOE: Property Accountability

Yes

During this analysis a complete reconciliation of the units CRANE Report to the unit IB/DPAS accounts was conducted. This reconciliation encompassed a total of 886 CRANE Reportable assets and produced the following results.

CRANE assets properly accounted for in GCSS/DPAS and CRANE: 886

CRANE assets currently being processed to be accounted for: 0

CRANE assets currently in GCSS/DPAS and not resident on CRANE: 0

CRANE assets currently resident on CRANE and not in GCSS/DPAS: 0

CRANE assets currently on hand and not in GCSS/DPAS nor CRANE: 0

10. Are Non-standard weapons correctly accounted for? (MCO 4400.201, Volume 3, Chapter 2, Paragraphs 020505, 020903, and 0409; MCO 8300.1D, Paragraph 5.d). LOE: Property Accountability

Yes

10 records reviewed during the analysis were compliant with current directives.

Commodity Area: Supply
Functional Area: General Supply Procedures
Analyzed By: (b)(6)

Total Discrepancies: Four

1. Are Commanding Officer/Accountable Officer Certificate of Relief Letters retained in the supply files? (MCO 4400.201, Volume 3, Chapter 1, Paragraph 010901, Chapter 2, Paragraph 021002, and Appendix G).
LOE: Property Accountability

No

The discrepant Certificate of Relief (COR) listed below was missing the status of current temp loans and status of Garrison Property accounts. The discrepancy resulted from the Supply Officer's lack of knowledge and the previous Supply Chief's lack of attention to detail. This unit does not rate an active duty Supply Officer, they currently have the HQTRs Battery Inspector-Instructor appointed as the Supply Officer. He is an active duty Captain MOS 0802 (Field Artillery Officer) and heavily relied upon the previous Regimental Supply Chief to assist with supply operations.

1 of 1 records reviewed during the analysis was discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record.

1 record(s): Other Cause(s) Not Listed.

The current AO is (b)(6)

CO/AO	COR Date	Comments
(b)(6)	30 June 2017	Missing status of current Temp Loans and Garrison Property Accounts.

2. Are Supply Officers' Appointment Letters retained in the supply files? (MCO 4400.201, Volume 3, Chapter 1, Paragraph 010902, Chapter 2, Paragraph 021002, and Appendix A). LOE: Miscellaneous Accounting

Yes

1 record reviewed during the analysis was compliant with current directives.

The previous SupO was (b)(6)

SUPO	Apt Date
(b)(6)	1 Feb 2017

3. Are Supply Officers' Certificate of Relief Letters and all endorsements retained in the supply files? (MCO 4400.201, Volume 3, Chapter 1, Paragraph 010902, Chapter 2, Paragraph 021002, and Appendix H).
LOE: Property Accountability

No

This discrepancy is historical in nature prepared by the previous Supply Officer and Supply Chief. The Analyst was not able to determine primary root cause as key personnel within Supply were unavailable (Medical, EAS, Reassignment).

1 of 1 records reviewed during the analysis was discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record.

1 record(s): Does not contain minimum requirements.

Outgoing SupO	COR Date	Incomming SupO	Endo
(b)(6)	1 Feb 2017	(b)(6)	1 Feb 2017

Comments: Does not mention status of current temploans, pending investigations, and garrison property accounts.

4. Have Responsible Officers (ROs) been appointed in writing by the CO/AO, and has the appointment letter been endorsed (RO Acceptance) by the RO? (MCO 4400.201, Volume 3, Chapter 1, Paragraph 010903 and Appendix B).

LOE: Miscellaneous Accounting

Yes

9 records reviewed during the analysis were compliant with current directives.

5. Are roles assigned to manage the consumer-level supply inventory? (MCO 4400.201, Volume 1, Chapter 2, Paragraph 0208; MCO 4400.201, Volume 3, Appendix A; CMC Message 241744Z JAN 17). LOE: Miscellaneous Accounting

No

The discrepant role assignment resulted from the lack of knowledge and misinterpretation of requirements by the Supply Officer and Regimental Supply Chief. The roles and appointments were prepared by the current Regimental Supply Chief, and it is evident there was a lack of attention to detail and understanding when preparing the DD 577s. Specifically the verbiage in DD577s for the Supply Officer, Supply Chief, Voyager Card Manager, and Fund Holders have the standard verbiage of "Disbursing Officer, Certifying Officer, Departmental Accountable Official, Supply Officer, Supply Chief (only when acting in the capacity of the Supply Officer), Responsible Officer, Personal Property Manager, or Accountable Property Officers you will ensure properly accountability of funds expenditures within your delegation on behalf of the command". The Marines performing receipt and acceptance for Comm Co and Comm Det were not on the Supply Officer's Delegation of Authority. The Marines approving the requisitions for Comm Co were not appointed as Fund Holders by the AO. Lastly the Budget Execution and Fiscal Law training was not completed by any of the Marines acting as final authorizing officials for the execution of government funds.

4 of 15 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

2 record(s): Receipt and Acceptor Delegation of Authority was not on file.

Comm CO

Rank/Name	Role	Comments
(b)(6)	Receipt & Acceptor	Not delegated on NAVMC 11869 by the SupO.

Comm Det

Rank/Name	Role	Comments
(b)(6)	Receipt & Acceptor	Not delegated on NAVMC 11869 by the SupO.

1 record(s): Supply AIS was not appointed by CO/AO.

HQTRS Battery

Rank/Name	Role	Comments
(b)(6)	Supply AIS	Appointment letter was not signed by the CO/AO.

1 record(s): Fund Holder DD577/or Appointment letter was not on file.

Comm Co

Rank/Name	Role	Comments
	Fund Holder	No appointment letter and DD 577 signed by AO.

6. Has the Supply Officer conducted a semi-annual internal control review of the account? (MCO 4400.201, Volume 3, Chapter 1, Paragraph 0117; NAVMC 4000.5C, Paragraph 2.b). LOE: Property Accountability

No

The Supply Officer did complete the semi-annual internal control review for the last two semi-annual periods, however there was no evidence of a Corrective Action Plan (CAP) and Plan of Actions and Milestones (POAM). In addition, the internal control reviews conducted were not accurately completed. The appointed Supply Officer is an active duty Capt MOS 0802, who has not attended any formal training in Supply. The SOICR completed in May 2019 was completed by the active duty and the SMCR Supply Officer who recently affiliated with the unit. After reviewing the completed SOICRs, it was evident there is a misinterpretation of requirements. Numerous questions on the SOICR Checklist were marked as "Not Applicable" and not reviewed, e.g., "The completion of Fiscal Law and Budget execution training was for individuals authorized to approve funds on the behalf of the command". The misinterpretation of requirements contributed to the discrepancies identified by Analysts.

2 of 2 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

2 record(s): Semi-annual review was conducted, but not properly documented.

2 record(s): Semi-annual review was not effective.

MM/YY	Comments
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Sep 2018 No Corrective action plan, POAM completed.
May 2019 No Corrective action plan, POAM completed.

7. Does the command maintain accountability of all commercial ServMart/fuel cards/keys by card/key number? (DoDM 4140-25-M, Volume 2; NAVSUPINST 4200.98B, Enclosure (1), Paragraph 7). LOE: Miscellaneous Accounting

Yes

6 records reviewed during the analysis were compliant with current directives.

Commodity Area: Supply
Functional Area: Warehousing
Analyzed By: (b)(6)

Total Discrepancies: Two

1. Is a stock locator file maintained in such a manner to permit accurate location and accountability of supplies? (MCO 4400.201, Volume 3, Chapter 3, Paragraphs 030506.D and 030306 and Volume 4, Chapter 3, Paragraph 0306).
LOE: Miscellaneous Accounting

No

The Warehouse Chief failed to maintain the stock locator file resulting in the items listed below omitted from the locator file. The cots and two-man tents were stored in Quadcons located outside of the supply warehouse and in some cases were unsecured. In addition, the supply section had two cages within the main building which contained admin supplies, recovered uniform items, TAMCN assets i.e.; Cots, E-Tools, light sets, gas masks, and multiple NBC assets. These two cages did not have locator files established and were completely disorganized. The Warehouse Chief stated, "Supply took possession of the CBRN-D assets after the CBRN-D Chief transferred to the IRR in 2017." It was evident these items were not managed adequately, as the TAMCN assets were not clearly marked, and the Chief was not aware whether or not they were on the DPAS or GCSS-MC CMRs. The Warehouse Chief is an active duty Staff Sergeant MOS 3043 (Supply Chain and Materiel Management Specialist) Marine who has limited knowledge in warehousing operations. There were no desktops/turnovers binders established to aid supply personnel in managing the unit's warehouse and storage areas.

15 of 65 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

15 record(s): Items physically on hand, but were not on locator deck.

Location	TAMCN	NIIN	Nomen	Qty	Discrepancies
None	B0980	014351565	Generator set, Dies	1	Not on locator file.
None	B1281	014658931	Light Set, General	4	Not on locator file.
None	C0045	015455884	Tent	1	Not on locator file.
None	C0029	015553838	Drawers, Cold Weather	387	Not on locator file.
None	C0117	015553959	Shirt, Cold Weather	418	Not on locator file.
None	C5268	013658241	Test Kit, Mask	3	Not on locator file.
None	C2101	011334964	Detector, Kit, Chemical	4	Not on locator file.
None	C2083	014669095	Decontamination System	290	Not on locator file.
None	C3414	014525919	Tent, Comb, Two Man	150	Not on locator file.
None	C5265	013703821	Mask, Chemical-Biolo	19	Not on locator file.
None	C5265	013703822	Mask, Chemical-Biolo	156	Not on locator file.
None	C5265	013703823	Mask, Chemical-Biolo	7	Not on locator file.
None	C6420	002572557	Tent	1	Not on locator file.
None	H2365	012221425	Radiac Set	1	Not on locator file.
None	K4236	009530422	Cot, Folding	341	Not on locator file.

2. Is property stored in a serviceable, ready for issue condition, and SL-3 complete? (MCO 4400.201, Volume 3, Chapter 2, Paragraph 021805.E and Chapter 3, Paragraph 030208). LOE: Miscellaneous Accounting

Yes

65 records reviewed during the analysis were compliant with current directives.

3. Are unit personnel signing for issued Individual Combat Clothing and Equipment (ICCE)? (MCO 4400.201, Volume 3, Chapter 2, Paragraph 020507 and Volume 13, Chapter 6, Paragraph 0603). LOE: Property Accountability

No

The discrepancies listed below resulted from a lack of attention to detail by the Comm Det Supply Chief and the Comm Company Supply Chief. Both Supply Chiefs recently transferred all IMRs from the obsolete warehousing system (BARBRA-SIRS) to the recently fielded Warehouse Inventory System (WIS) and overlooked getting the WIS IMRs signed by the individual Marines.

5 of 175 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

5 record(s): IMR cards were not signed or initials missing.

Comm Det Rank/Name	IMR Date	Comments
	5 Apr 2019	IMR was not signed.
	5 Apr 2019	IMR was not signed.
(b)(6)	7 Apr 2019	IMR was not signed.
	21 May 2019	IMR did not have initials or signature.

Comm Co.		
(b)(6)	8 Mar 2019	IMR was missing initials on Scalable Plate Carrier (M).

4. Is the unit recovering Individual Combat Clothing and Equipment (ICCE)? (MCO 4400.201, Volume 3, Chapter 1, Paragraphs 010703, 020601, and 020602 and Chapter 4, Paragraph 042202). LOE: Property Accountability

Yes

175 records reviewed during the analysis were compliant with current directives.

Commodity Area: Supply
Functional Area: Personal Effects
Analyzed By: (b)(6)

Total Discrepancies: One

1. Have individual case files been established? (MCO 4400.201, Volume 13, Chapter 14, Paragraph 1406, and Chapter 15, Paragraphs 1509 and 1510).
LOE: Miscellaneous Accounting

No

The discrepant records resulted from the Warehouse Chief's lack of experience in managing a personal effects program. The Warehouse Chief is an active duty 3043, who has not received any formal training on managing a personal effects program. Additionally, there were no personal effects turnover/desktops binders and he failed to familiarize himself with the references governing personal effects. When completing the acknowledgment letters listed below, he utilized a template from previous Warehouse Chief. The TAD letter template used still referenced the cancelled MCO 4050.38D and were generated from the individual Marine to the Personal Effects Inventory Board rather than the Commanding Officer as required by the reference.

2 of 35 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

2 record(s): Individual case files were not properly established/retained as required.

Rank	Fname	Lname	Status	Status Date	Comments
	(b)(6)		TAD	2019/05/14	TAD Acknowledgement letter
was signed by member and not CO.					
	(b)(6)		TAD	2018/12/14	TAD Acknowledgement letter
was signed by member and not CO.					

2. Are personal effects inventories conducted within the required timeframe? (MCO 4400.201, Volume 13, Chapter 15, Paragraph 150703.F).
LOE: Miscellaneous Accounting

Yes

1 record reviewed during the analysis was compliant with current directives.

3. Has government property been inventoried and cited on the appropriate locally generated form/letter and retained with the personal effects? (MCO 4400.201, Volume 13, Chapter 15, Paragraph 150302).
LOE: Miscellaneous Accounting

N/A - There were no established case files to review.

4. Are personal effects storage containers marked or tagged with the required information? (MCO 4400.201, Volume 13, Chapter 15, Paragraph 150702). LOE: Miscellaneous Accounting

N/A - There were no established case files to review.

5. Does the original or copy of the personal effects inventory form (NAVMC 10154) contain the required information? (MCO 4400.201, Volume 13, Chapter 15, Paragraphs 1503, 1504, and 1505). LOE: Miscellaneous Accounting

Yes

1 record reviewed during the analysis was compliant with current directives.

6. Are all personal effects inventories entered into the logbook to include all required information to record receipt/disposition of personal effects? (MCO 4400.201, Volume 13, Chapter 14, Paragraph 140601 and Chapter 15, Paragraph 150703). LOE: Miscellaneous Accounting

Yes

1 record reviewed during the analysis was compliant with current directives.

7. Is a secure location with controlled access designated for storage of personal effects? (MCO 4400.201, Volume 13, Chapter 14, Paragraph 1403, Chapter 15, Paragraph 1507, Chapter 18, Paragraph 1801, Chapter 19, Paragraphs 1901 and 190503; Chapter 20, Paragraphs 200301). LOE: Miscellaneous Accounting

Yes

1 record reviewed during the analysis was compliant with current directives.

8. When recovery inventories were conducted for personnel discharged for reasons of other than honorable conditions, and/or granted appellate leave, were the NAVMC 631/631A completed and, if shortages were noted, did the Commanding Officer sign the certificate statement? (MCO 4400.201, Volume 13, Chapter 15, Paragraph 1509). LOE: Miscellaneous Accounting

Yes

17 records reviewed during the analysis were compliant with current directives.

9. Whether supported by a Personal Effects Baggage Claim Center or not, has disposition of personal effects, to include government property, abandoned or unclaimed personal property, and/or personal effects not transferred to the proper recipient been accomplished as required? (MCO 4400.201, Volume 13, Chapter 15, Paragraph 1508, Chapter 16, Paragraph 1604, Chapter 17, Paragraph 1703, Chapter 18, Paragraphs 1802 and 1803, and Chapter 19, Paragraphs 1902, 190301, and 1906). LOE: Miscellaneous Accounting

Yes

1 record reviewed during the analysis was compliant with current directives.

Commodity Area: Supply
Functional Area: Requisition Management
Analyzed By: (b)(6)

Total Discrepancies: Six

1. Are requisitions managed for continuous supply support of unit operations? (DLMS Manual, Volume 2, Chapter 17; MCO 4400.150, Chapter 3, Paragraph 1.a, 6, and 7; MCO P4400.151B, Paragraphs 1009.4, 1009.5, and 5002.4.c; UM 4000-125, Part 3, Chapter 5, Paragraphs 4 and Paragraph 6).
LOE: Procurement

No

The discrepant records resulted from the lack of knowledge and experience by the primary Marine managing the Due in and Status File (DASF). Because of the limited active duty supply personnel the unit rates and the active duty Marines' frequent absence due to medical obligations, an SMCR Marine was brought on Active Duty Operational Support (ADOS) Orders to assist with supply operations. The Supply leadership failed to adequately train and supervise the DASF clerk in the accurately submission of follow ups and causative research on requisitions with aged statuses. This resulted in ineffective follow-ups submitted for documents with valid back order statuses, the delayed submission of follow up transactions for lonesome demands, and the failure to receipt for materiel received.

8 of 39 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

3 record(s): Follow-up were not processed.

SDN	STATUS	COMMENTS
M1430171950027	BZ	Multiple AFIs submitted with no response from SOS, unit never contacted DLA Rep.
M1430182420034	BM	Multiple ATAs, SOS never acknowledged requisition, unit never contacted DLA Rep.
M1430183370043	BZ	Multiple AFIs submitted with no response from SOS, unit never contacted DLA Rep.

1 record(s): Lonesome Demand were not being worked.

SDN	COMMENTS
M1430191010104	BM received 11 Apr 2019, ATA submitted 6 May 2019.

4 record(s): Receipts were never processed.

SDN	Comments
M1430183330023	Signed by (b)(6) 9 May 2019.
M1430190990022	Signed by (b)(6) on 17 Apr 2019.
M1430191010355	Signed by at Ft Worth on 16 Apr 2019 .
M9993390790008	Signed by (b)(6) n 9 Apr 2019.

2. Are aged materiel shipments identified and processed within established timeframes when required? (CMC Message 071911Z May 13 (MRA Procedures); CMC Message 081417Z Apr 11; DLMS Manual DoD 4000.25-M, Volume 2, Chapter 17; MCO 4400.150, Chapter 3, Paragraph 7.b; MCO 4400.16H, Enclosure 1, Appendix A, Paragraph 9; UM 4000-125, Part 3, Chapter 5, Paragraphs 6 through 9).
LOE: Procurement

No

The current and previous supply leadership failed to ensure aged shipments were properly identified and actions were taken to request credit or replacement. The supply section identified and processed multiple miscellaneous loss transactions (D9Z) totaling \$235,666.87 without performing adequate causative research, several of the items dropped had proof of delivery (POD) tracking numbers supporting the delivery and receipt at the unit. The unit was not adhering to the Time Definite Delivery (TDD) timeframes listed in references and were waiting between 30-60 days to initiate corrective actions. In addition Supply Reps did not process Document Identifier Code (DIC) "DRA" with discrepancy code "F", indicating non-receipt of materiel to the SOS. The lack of following procedures for processing aged materiel shipments resulted from a lack of knowledge by DASF Marine and supervisory personnel. There were no established desktops/turnover binders or evidence training was conducted to aid with management of requisitions resident on the DASF.

13 of 39 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

6 record(s): The correct action was not taken on aged shipments.

SDN	PRI	DATE	SHIPPED	COMMENTS
M1430171570038	14	23 Oct	2017	Multiple follow-ups were submitted, however supply personnel were not aware to check GSA Advantage for status.
M1430171950020	14	19 Jul	2017	Multiple follow-ups were submitted, however supply personnel were not aware to check GSA Advantage for status.
M1430180530018	13	30 May	2019	
M1430183100036	6	19 May	2019	
M1430190950059	13	11 Apr	2019	
M1430190990023	13	14 Apr	2019	

7 record(s): Follow-up on corrective action was not initiated.

SDN	DATE	SHIPPED	SERIAL	UNIT
M1430190560001	25 FEB	2019	B024101	5/14
M1430190580001	27 FEB	2019	15352	5/14
M1430190580002	27 FEB	2019	137636,138412,185057	5/14
M1430190600003	1 MAR	2019	100622	5/14
M1430190940001	4 APR	2019	262	5/14
M1430190940002	4 APR	2019	02140, 02170	M75240
M1430190940003	4 APR	2019	180323, 180324	M75240

COMMENTS: External shipments, with no follow up.

3. Does a bona-fide need still exist for MILSTRIP requisitions? (CMC Message 171157Z JUL 15; DoD FMR 7000.14-R Vol. 3, Chapter 8, Paragraphs 080201, 080303, 080401, and 080410). LOE: Procurement

No

The discrepant records listed below resulted from an ineffective DASF/MPR reconciliation by the commodities and supply personnel. The Battery Supply Chief stated "Reconciliations between the commodities and supply were occurring monthly". However the focus of the reconciliation was on documents associated to open service requests resident on the MPR, and the open documents on the DASF with closed service requests were overlooked.

13 of 132 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

13 record(s): Open document on closed SR.

SDN	T/P	Comments
M1430171570036	\$1139.49	SR was closed on 13 Mar 2019 Document was shipped 10/23/2017.
M1430171570038	\$1139.49	SR was closed on 2 Aug 2017 Document was shipped 10/23/2017.
M1430171950020	\$11.91	SR was closed on 18 Jul 2017 Document was shipped on 7/19/2017.
M1430171950022	\$12.42	SR was closed on 18 Jul 2017 Document had BZ status.
M1430171950026	\$11.67	SR was closed on 18 Jul 2017 Document had AB1 status.
M1430171950027	\$20.97	SR was closed on 18 Jul 2017 Document had BZ status
M1430172500014	\$33.66	SR was closed on 16 Aug 2017 Document was shipped on 12/15/2017.
M1430180530018	\$1.40	SR was closed on 16 Aug 2018 Document was shipped 3/31/2018.
M1430180530023	\$10.46	SR was closed on 16 Aug 2018 Document was shipped 3/13/2018.
M1430191010011	\$9.06	SR was closed on 19 May 2019 Document was shipped 4/12/2019.
M1430190140021	\$943.00	SR was closed on 19 May 2019 Document was shipped 6/4/2019.
M1430190480005	\$776.47	SR was closed on 1 Mar 2019 Document was shipped, ESD 7/10/2019.
M1430191020006	\$88.86	SR was closed on 9 May 2019 Document was shipped 22 Apr 2019.

4. Are GCSS-MC Proof of Delivery KSDs filed in the voucher file? (CMC Message 241744Z JAN 17; MCO 4400.150, Chapter 3, Paragraphs 7.b(3), 7.b(11), and 7.e; MCO 4400.16H, Enclosure (1), Paragraph 9; MCO P4400.151B, Paragraphs 1009.5, 1009.6, and 3011; UM 4000-125, Part 3, Chapter 5, Paragraph 5). LOE: Procurement

No

The discrepant records resulted from the Supply Officer and Chief's lack of familiarity with appropriate role assignments. They failed to ensure the

Comm Company and Comm Det Supply Chiefs were appointed as Receipt and Acceptors for materiel and services for AAC M14301. In addition, the Supply leadership failed to train SMCR Marines on required annotations for DD 1348s.

24 of 90 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

20 records(s) No Receipt and Acceptor signature.

4 records(s) Missing/Incomplete

The following listing represents those record(s) that failed the review process IAW current directives.

Document Number	NIIN	Nomenclature	QTY	UP	Date
M1430180990025	014574153	REMOVER,BEARING AND	1	\$246.33	7/9/2018
Comments: Supporting DD 1348-1 was missing/incomplete.					
M1430180990026	014573912	REMOVER,BEARING AND	1	\$116.90	6/17/2018
Comments: Supporting DD 1348-1 was missing/incomplete.					
M1430181240012	014302599	OIL PAN	1	\$111.54	5/30/2018
Comments: Supporting DD 1348-1 was missing/incomplete.					
M1430181590026	015522317	FILTER ELEMENT,FLUI	1	\$41.74	7/13/2018
Comments: No Receipt and Acceptor signature.					
M1430181910011	012100484	HOSE,PREFORMED	1	\$8.16	7/13/2018
Comments: No Receipt and Acceptor signature.					
M1430182060005	014800638	HAMMER,HAND	3	\$25.44	8/20/2018
Comments: No Receipt and Acceptor signature.					
M1430182270016	011940473	GASKET	1	\$4.74	8/24/2018
Comments: No Receipt and Acceptor signature.					
M1430182280017	015607012	POWER SUPPLY	1	\$404.70	10/11/2018
Comments: No Receipt and Acceptor signature.					
M1430182280039	015291733	CABLE ASSEMBLY,SPEC	2	\$19.58	8/29/2018
Comments: No Receipt and Acceptor signature.					
M1430182280067	015956561	FILTER ELEMENT,FLUI	1	\$17.13	8/31/2018
Comments: No Receipt and Acceptor signature.					
M1430183250063	014253924	CONNECTOR,PLUG,ELEC	3	\$95.25	1/8/2019
Comments: No Receipt and Acceptor signature.					
M1430190370008	014800371	COVER,FITTED,VEHICU	1	\$1,055.34	2/15/2019
Comments: No Receipt and Acceptor signature.					
M1430190950025	014925709	PARTS KIT,DIESEL EN	1	\$88.86	4/24/2019
Comments: No Receipt and Acceptor signature.					
M1430190950047	014814351	WASHER,LOCK SET	4	\$9.50	4/15/2019

Comments: No Receipt and Acceptor signature.

M1430191070016	013788572	RETAINER,SEAL	1	\$1.43	4/25/2019
Comments: No Receipt and Acceptor signature.					

M1430191070030	015931062	RETAINER,BATTERY	1	\$65.19	4/25/2019
Comments: No Receipt and Acceptor signature.					

M1430191130001	015931062	RETAINER,BATTERY	1	\$65.19	4/29/2019
Comments: No Receipt and Acceptor signature.					

M1430191140001	014998968	PARTS KIT,SEAL REPL	1	\$85.96	5/7/2019
Comments: No Receipt and Acceptor signature.					

M1430191140031	014469498	BATTERY,STORAGE	1	\$178.75	5/1/2019
Comments: No Receipt and Acceptor signature.					

M1430191140040	011360057	BOLT,MACHINE	1	\$6.79	4/30/2019
Comments: No Receipt and Acceptor signature.					

M1430191160039	015065591	TROUSERS,CAMOUFLAGE	1	\$110.27	4/28/2019
Comments: No Receipt and Acceptor signature.					

M1430191160044	015603271	HELMET,GROUND TROOP	5	\$435.75	4/28/2019
Comments: No Receipt and Acceptor signature.					

M1430191200019	011074950	O-RING	2	\$0.18	5/13/2019
Comments: No Receipt and Acceptor signature.					

M1433090440002	014294556	RECEIVER-TRANSMITTE	3	\$5,900.63	5/17/2019
Comments: Supporting DD 1348-1 was missing/incomplete.					

5. Does the supply section facilitate timely receipting? (MCO 4400.150, Chapter 3, Paragraph 7.b(3) and 7.b(11); MCO 4400.16H, Paragraph 9; UM 4000-125, Part 3, Paragraph 6.c(1)). LOE: Procurement

The preponderance of discrepancies was due to a lack of training in timely receipting requirements. The primary DASF Marine was a SMCR supply Marine on ADOS orders due the minimal personnel on deck, the Battery Supply Chief was on convalescent leave, the Warehouse Chief was in an out with appointments, and the property Marine was preparing to EAS. The DASF Clerk was not aware of timely receipting and was processing the materiel received when she could get to them. In addition during the month of November the unit received and processed over 500 requisitions in support of their Annual Training in Latvia.

21 of 84 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

21 record(s): Receipts not processed in a timely manner.

SDN	Date Received	Date Processed	# of Days	Comments
M1430182060005	1 Aug 2018	20 Aug 2018	20	Priority 6
M1430183020003	1 Nov 2018	06 Nov 2018	6	Priority 3

M1430183020016	1 Nov 2018	06 Nov 2018	6	Priority 3
M1430183020021	1 Nov 2018	06 Nov 2018	6	Priority 3
M1430183030030	2 Nov 2018	07 Nov 2018	6	Priority 6
M1430183030039	2 Nov 2018	07 Nov 2018	6	Priority 6
M1430183040014	9 Nov 2018	16 Nov 2018	8	Priority 6
M1430183050046	6 Nov 2018	20 Nov 2018	15	Priority 6
M1430183060029	7 Nov 2018	16 Nov 2018	10	Priority 6
M1430183060035	7 Nov 2018	16 Nov 2018	10	Priority 6
M1430183060040	7 Nov 2018	16 Nov 2018	10	Priority 6
M1430183060047	7 Nov 2018	16 Nov 2018	10	Priority 6
M1430183100020	14 Nov 2018	19 Nov 2018	6	Priority 6
M1430183100021	14 Nov 2018	19 Nov 2018	6	Priority 6
M1430183100056	14 Nov 2018	19 Nov 2018	6	Priority 6
M1430183130010	14 Nov 2018	19 Nov 2018	6	Priority 6
M1430190280008	15 Feb 2019	20 Feb 2019	6	Priority 3
M1430190280022	15 Feb 2019	20 Feb 2019	6	Priority 6
M1430190280064	15 Feb 2019	20 Feb 2019	6	Priority 6
M1430190290038	5 Feb 2019	09 Feb 2019	5	Priority 6
M1430191010247	19 Apr 2019	30 Apr 2019	12	Priority 6

6. Are authorized commodity personnel signing for materiel? (MCO 4400.150, Chapter 3, Paragraph 7.f; UM 4000-125, Part 3, Chapter 5, Paragraph 5.b(4)(a)). LOE: Procurement

No

The discrepant record resulted from oversight and by an SMCR Marine when issuing materiel to commodity personnel. This was an isolated case which did not constitute a trend.

1 of 87 records reviewed during the analysis was discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record.

1 record(s): No commodity signature, or has un-authorized personnel signature.

SDN

M1430181590026

Commodity Area: Supply
Functional Area: Commercial Procurement
Analyzed By: (b)(6)

Total Discrepancies: Three

1. Can the PR Builder User Administrator demonstrate compliance with the requirement to upload and maintain system access requests (SAAR) and role appointments (DD 577, NAVMC 11869) for each PR Builder user within the command? (CMC Message 071458Z SEP 16; CMC Message 221456Z MAR 16; CMC Message 031431Z FEB 16). LOE: Procurement

N/A - Analyst Note: The PR Builder UUAM is held at MARFORRES.

2. Is the RO/delegated individual validating requests for services and supplies prior to being routed to the Supply Officer? (CMC Message 091512Z JUL 15 [MARADMIN 331-15]; CMC Message 051307Z Apr 18; MCO 4400.150, Chapter 3, Paragraph 6; MCO 4400.150, Chapter 3, Paragraph 10.d(2)).
LOE: Procurement

Yes

41 records reviewed during the analysis were compliant with current directives.

3. Is the Supply Officer, Accountable Property Officer, or Personal Property Manager approving requests for services and supplies? (CMC Message 071458Z SEP 16; CMC Message 091512Z JUL 15 [MARADMIN 331-15]; MCO 4400.150, Chapter 3, Paragraphs 6 and 10.d(2)). LOE: Procurement

No

The unit's leadership intended for Comm Company to be able to approve their requisitions for fuel, Government Commercial Purchase Card (GCPC), and Servmart requisitions. However, the command failed to appoint the Marines from Comm Company acting as final approvers for the execution of funds for fuel, GCPC, and Servmart purchases by the CO/AO via an appointment letter and DD 577. The Comm Maintenance Chief was approving GCPC and fuel purchases in the capacity as the GCPC and Voyager Card Manager and the Comm Company Supply Chief was processing Servmart requisitions without approval from the Supply Officer. The misunderstanding of proper approval for these type of purchases by the Supply Officer, Comm Company Maintenance Chief, and Comm Company Supply Chief resulted in the discrepancies listed below.

24 of 41 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

24 record(s): Supply Officer did not approve the request.

SDN	DTC	CMT AMT	QTY
M143019064PDCD	SERVMART	\$1,013.14	1
M143019079PDCE	SERVMART	\$386.00	2
M143018312PDCE	SERVMART	\$110.70	2
M143019030PDCE	SERVMART	\$201.00	50

M143019030PDCD	SERVMART	\$55.10	1
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SDN	DTC	CMT AMT	QTY
M143019094FL01	FUEL	\$171.60	55
M143019122FL01	FUEL	\$836.16	268
M143019037FL01	FUEL	\$15.60	5
M143019037FL02	FUEL	\$15.60	5
M143019039FL01	FUEL	\$171.60	55
M143019039FL02	FUEL	\$184.08	59
M143019039FL03	FUEL	\$184.08	59

SDN	DTC	CMT AMT
M1430119CCV8H01	GCPC	\$25.32
M1430119CCVAS57	GCPC	\$9.90
M1430119CCVAQKT	GCPC	\$20.00
M1430119CCVAOZ2	GCPC	\$16.73
M1430119CCV9S6Q	GCPC	\$21.40
M1430119CCV9T8T	GCPC	\$75.70
M1430119CCV9Y8Z	GCPC	\$58.58
M1430119CCV9W9J	GCPC	\$45.00
M1430119CCV9X4X	GCPC	\$54.46
M1430119CCV9SVF	GCPC	\$1,201.25
M1430119CCVA6K5	GCPC	\$270.00
M1430119CCVA7F8	GCPC	\$754.00

4. Are receipt and acceptance KSDs supporting commercial and off-line purchases (ServMart, Fuel, GCPC, Contracts) maintained on file? (CMC Message 071458Z SEP 16; CMC Message 241744Z JAN 17; CMC Message 211847Z AUG 15; CMC Message 151438Z FEB 17; CMC Message 051307Z Apr 18; MCO 4400.150, Chapter 3, Paragraph 7.e; MCO 7300.21B, Enclosure 2, Chapter 3, Paragraph 3013; UM 4000-125, Part 3, Chapter 5, Paragraph 5). LOE: Procurement

No

The discrepancies listed below resulted from the misunderstanding of proper appointment of individuals performing receipt and acceptance for materiel and supplies at Comm Co. The Comm Co Supply Chief was performing receipt and acceptance for materiel and services, however he was not delegated on the SupOs delegation of authority.

25 of 41 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

25 record(s): No Receipt/Acceptor signature, or has un-authorized personnel signature.

SDN	DTC	CMT AMT	QTY
M143019064PDCD	SERVMART	\$1,013.14	1
M143019079PDCE	SERVMART	\$386.00	2
M143018312PDCE	SERVMART	\$110.70	2
M143019030PDCE	SERVMART	\$201.00	50
M143019030PDCD	SERVMART	\$55.10	1

SDN	DTC	CMT AMT	QTY
M143019094FL01	FUEL	\$171.60	55
M143019122FL01	FUEL	\$836.16	268
M143019037FL01	FUEL	\$15.60	5
M143019037FL02	FUEL	\$15.60	5
M143019039FL01	FUEL	\$171.60	55
M143019039FL02	FUEL	\$184.08	59
M143019039FL03	FUEL	\$184.08	59

SDN	DTC	CMT AMT
M1430119CCV8EEO	GCPC	\$4,571.70
M1430119CCV8HO1	GCPC	\$25.32
M1430119CCVAS57	GCPC	\$9.90
M1430119CCVAQKT	GCPC	\$20.00
M1430119CCVAOZ2	GCPC	\$16.73
M1430119CCV9S6Q	GCPC	\$21.40
M1430119CCV9T8T	GCPC	\$75.70
M1430119CCV9Y8Z	GCPC	\$58.58
M1430119CCV9W9J	GCPC	\$45.00
M1430119CCV9X4X	GCPC	\$54.46
M1430119CCV9SVF	GCPC	\$1,201.25
M1430119CCVA6K5	GCPC	\$270.00
M1430119CCVA7F8	GCPC	\$754.00

5. Are procedures in place to ensure that any miscellaneous payments via iRAPT (WAWF) follow all of the same purchase request requirements? (MCO 4400.150, Chapter 3, Paragraph 12.n; MCO 7300.21B, Enclosure 2, Chapter 4, Paragraphs 4002, 4004, and 4013). LOE: Procurement

No

The discrepancies listed below resulted from a lack of familiarization with purchase requirements for miscellaneous payments made by the Comm Co Supply Chief. These purchases did not follow all purchase requests requirements outlined in the references. This resulted in the supply section, submitting these requests and not requiring the "end user" or "customer" to submit requests and requests not validated by Responsible Officer or delegated individual.

4 of 9 records reviewed during the analysis were discrepant for one or more causes.

The cause(s) is/are listed below and are followed by an explanation of the discrepant record(s).

4 record(s): One or more phases of the procurement process was not processed correctly.

SDN	DTC	PIIN	CMT AMT
M1430119MD01005	MISC PAY	W3MISV19D1ZK35502	\$830.33
M1430119MD01005	MISC PAY	W3MISV19F1ZK35664	\$830.42
M1430119MD01005	MISC PAY	W3MISV19D1ZK35203	\$830.42
M1430119MD01005	MISC PAY	W3MISV18B1ZK35472	\$830.39

6. Does the supply activity ensure that pending invoices or receiving reports in iRAPT (WAWF) are reviewed and/or processed within the required timeframe? (MCO 4400.150, Chapter 3, Paragraphs 10.f and 10.g; MCO 7300.21B, Enclosure 2, Chapter 4, Paragraph 9002.3.c). LOE: Procurement

N/A- ANALYST NOTE: MARFORRES utilizes Memorandum Fiscal Services (MFS) to manage financial requirements for their units.

7. Are procedures in place to ensure that any intra-governmental procurement requests (i.e., work requests and MIPRs) follow all of the same purchase request requirements? (MarAdmin 630-14, Paragraph 9; MCO 4400.150, Chapter 3, Paragraph 12). LOE: Procurement

N/A - There were no MIPRs to review.

Commodity Area: Supply
Functional Area: Fiscal
Analyzed By: (b)(6)

Total Discrepancies: Zero

1. Does the fiscal clerk maintain a pending file of every anticipated purchase request transaction to post in SABRS? (MCO 7300.21B, Enclosure 2, Chapter 3, Paragraph 3001; MCO 7300.21B, Enclosure 2, Chapter 10, Paragraph 1008.3.B). LOE: Procurement

Yes

1 record reviewed during the analysis was compliant with current directives.

2. Are Unliquidated Obligations (ULO), Unmatched Disbursements (UMD), NULO, Abnormal Payables, MCVISTA rejects, and Spending Errors properly managed by the supply section? (MCO 7300.21B, Enclosure (2), Chapter 3, Paragraph 3003, Chapter 10, Paragraphs 1001 thru 1007, and Chapter 11, Paragraphs 1101 thru 1103). LOE: Procurement

Yes

60 records reviewed during the analysis were compliant with current directives.